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Association Operating Ratio Report

1980

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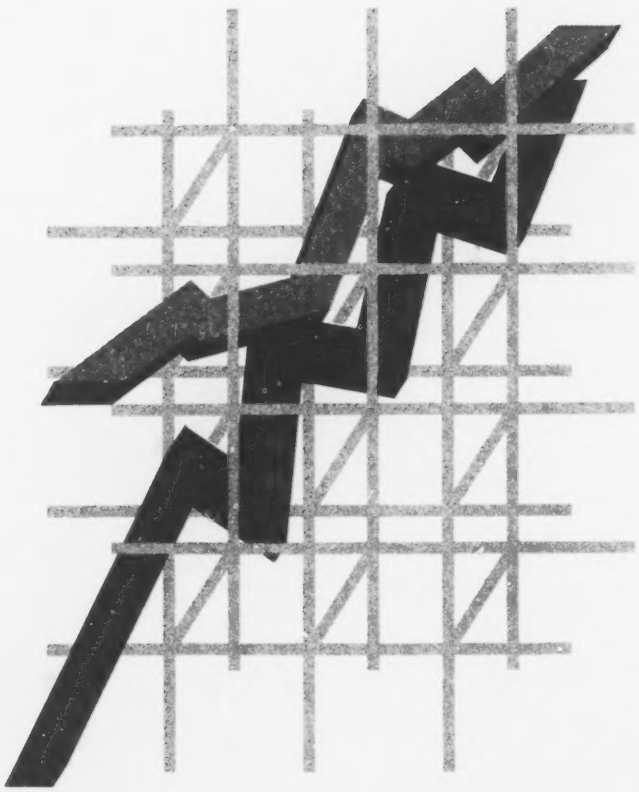
Compiled by
Touche Ross & Co. Washington, DC



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Preface

Effective management of fiscal resources is the hallmark of a competent manager. In prosperous years, an association's success depends on rational fiscal prudence. In lean years, its survival does.

The 1980 ASSOCIATION OPERATING RATIO REPORT is designed to help you make effective financial decisions, and to help you substantiate these decisions to your members.

It is a tool that you can use to compare your association's income and expense patterns to those of other associations. It also identifies major trends in association income and expense.

Expense levels in this study are reported not only by traditional object of expense, but also by function. A solid matrix analysis of expenditures is also included. Appendix D offers a discussion of this important accounting concept.

ASAE is indebted to those ASAE members who provided data for this important study, and to Touche Ross & Co. for their assistance in compiling and analyzing it.

James P. Low, CAE
President

Touche Ross & Co.

October 2, 1980

Mr. James P. Low, CAE
President
American Society of Association
Executives
1575 Eye Street, N.W.
Washington, D.C. 20005

Dear Mr. Low:

We are pleased to submit the results of the 1980 ASAE Operating Ratio Survey as shown in Tables 1 through 50. We have reviewed the tables and statistics contained in the narrative section of the Report and find them to be consistent with the data we compiled.

In accordance with our agreement, we have reviewed the data collected by the survey, contacted respondents to reconcile questionable data where required, and compiled the tables included in the report. We did not audit the information furnished in response to the survey questionnaires.

We believe that ASAE members will find this report useful in analyzing their operating results against those of the respondents.

Very truly yours,

Touche Ross & Co.

Certified Public Accountants

Table of Contents

Introduction 9
Association Characteristics 10
Survey Background 11
Summary of Income and Expenses 12
Association Trends 12
Introduction to Operating Ratio Tables 14
How to Use the Results 14
Tables by Geographic Scope 17
Tables by Primary Membership 23
Tables by Corporate Type 26
Tables by Individual Type 36
Tables by Budget Group 42
Tables by Geographic Scope and Budget Group 47
Tables by Primary Type of Membership and Budget Group 57
Appendix A — Operating Ratio Survey Instrument 68
Appendix B — Index to Operating Ratio Tables 75
Appendix C — Functional Cost Matrix 77
Appendix D — Functional Accounting Concepts 79

I. Association Operating Ratio Report of 1980

A. Introduction

The Association Operating Ratio Report has been published six times by the American Society of Association Executives since 1953. This report (1980) has been compiled from the responses of almost 900 associations representing over $1.048 billion in association income. The changes in the financial conditions of respondents reflect the dynamic environments of associations.

On the income side, this survey substantiates the trend among associations to expand their revenue from non-dues sources of income. The average percent of dues as a source of income decreased by about 7% since 1976. In an attempt to diversify, many associations have expanded the scope of their services to members. Some operate affiliated foundations or subsidiary corporations that offer services to both members and non-members in an effort to promote overall association goals and objectives, as well as to generate additional income.

Despite the increase in non-dues income and the general increases in total income, managing the expenses of the association remains a critical function. Accounting for costs and reporting expenditures is becoming more sophisticated. Emphasis on accounting for expenditures by the traditional line item or object of expenditure is being supplemented by functional accounting because of a need to analyze costs by programs or by functions performed. There has been a 30% increase in the number of respondents that have analyzed association expenses by function since the 1976 Association Operating Ratio Report. This knowledge of expenditures by program or activity cost centers is needed for effective management and control of association activities.

The 1980 Association Operating Ratio Report will provide your association with a benchmark for comparisons to similar associations. In addition, this report can be used as a tool for planning and analyzing both past and future financial activities.

B. Survey

1. Association Characteristics

The associations responding to this survey represent a mix of national, regional, state, and local organizations. They include many types of corporate and individual member associations. Characteristics of the respondents are shown in the following tables.

	Number	Percent
a. Geographical Scope		
National	391	45.0%
Regional	54	6.3
State	329	37.9
Local	94	10.8
Total	**868**	**100.0%**
b. Primary Membership Type		
Corporate	370	42.9%
Individual	260	30.3
Both Corporate & Individual	231	26.8
Total	**861**	**100.0%**
c. Corporate Membership Type		
Manufacturing	203	20.1%
Agricultural or Food Processing	69	6.8
Financial, Banking or Insurance	125	12.4
Health Care	89	8.9
Construction	111	11.0
Transportation	61	6.0
Wholesale or Retail	120	11.9
Service Industries	114	11.3
Government	46	4.6
Education	71	7.0
Total	**1009***	**100.0%**
d. Individual Membership Type		
Legal	29	6.2%
Medical	91	19.4
Educational	86	18.4
Business	180	38.5
Technical	58	12.5
Fraternal or Recreational	24	5.0
Total	**468***	**100.0%**

*Note that some individual respondents identified more than one membership type. Therefore, the total numbers will not agree with the number of total respondents.

e. Staff Size Representation

The survey respondents represented about 16,500 professional and clerical staff persons, or an average of 19 employees per association. The 1976 report also showed an average of 19 employees. This seems to indicate that the same number of people are being used to do more work.

Full-Time Total Staff	Number of Respondents	Cumulative Percent
0–1	70	8.0%
2	97	19.2
3	81	28.5
4	81	37.8
5	58	44.4
6	37	48.7
7	35	52.7
8–10	79	61.8
11–15	96	72.8
16–20	64	80.1
21–25	45	85.3
26–50	63	92.5
51 & Over	65	100.0%
	871	

Total Staff of Respondents

	National	Regional	State	Local	All
Professional	5,395	317	1,517	287	7,516
Clerical	6,503	282	1,689	533	9,007
Total	**11,898**	**599**	**3,206**	**820**	**16,523**

	Corporate Membership	Individual Membership
Largest Staff Size	Transportation	Medical
Smallest Staff Size	Wholesale or Retail	Business
Highest Cost per Staff Member	Construction	Education
Lowest Cost per Staff Member	Government	Fraternal or Recreational

f. Affiliated Functions

The survey included questions on various services, activities, or affiliated organizations. The following table shows the percentage of associations indicating involvement in specific affiliated programs or activities. The percentages are based on the total number of respondents to each question.

Function	Percent Yes 1977	Percent Yes 1980
Retirement Trust	50.5%	30.5%
Insurance Trust	39.0	30.6
Political Action Committee	31.5	37.0
Charitable Foundation	20.8	20.0
Taxable Affiliate or Subsidiary	13.8	15.4

These high percentages further indicate a diversification of association interests and services to members.

g. Accounting Methods

Various accounting methodologies are identified in the survey. A strong interest and working knowledge of functional accounting is represented by the fact that over 64% of the respondents were able to report their expenditures in this way. Some respondents commented on the usefulness and forward thinking of functional costing techniques, although some found the concepts difficult to develop or use for reporting purposes.

There are more associations that use the accrual accounting method (by 13%) than the cash method. Also, experience indicates that associations reporting use of modified cash and accrual methods typically maintain most of their accounts on the accrual method.

Accounting Method

Method	Number	Percent
Cash	235	27.8%
Accrual	345	40.9
Modified Cash and Accrual	263	31.3
Total	**843**	**100.0%**

The accounting year also varies among associations. Only 54% of the reporting associations were on a calendar year basis. Fiscal year basis associations generally preferred June year ends (38.9%) and spring and fall quarters: March (9.3%) and September (11.7%).

h. Market Share

Market share is calculated by dividing the total number of members of an association by the total number of potential members. Most associations rely on an estimate of total potential members.

Corporate Market Share

Geographic Scope	Average Market Share	Number of Respondents
National	45.3%	177
Regional	50.0	27
State	42.0	139
Local	27.6	26
All Responding Corporate Associations	**42.5%**	**369**

Individual Market Share

Geographic Scope	Average Market Share	Number of Respondents
National	28.4%	111
Regional	11.0	6
State	33.7	111
Local	34.0	32
All Responding Individual Associations	**30.0%**	**260**

Both Corporate and Individual Market Share

Geographic Scope	Average Market Share	Number of Respondents
National	25.0%	99
Regional	35.0	19
State	23.0	77
Local	37.0	35
All Responding Associations with both Corporate and Individual Membership	**26.5%**	**230**

i. Average Base Income of Individual Members

Associations composed of individual members were asked to report the estimated average base income of each of their members. This data generally indicated a level of average income that would be experienced by members of technical or professional associations.

Geographic Scope	Average Base Income	Number of Respondents
National	$28,606	75
Regional	47,624	4
State	30,759	81
Local	32,583	16
Average of All Respondents	**$30,391**	**176**

It is interesting to note that the average income of a member of a state or local individual membership society is slightly higher than the average income of a member of a national individual membership society. Assuming the above statistics to be accurate, one might infer that in a professional grouping where salary levels are higher, the individual members may be in a better position to support both a state or local society and a national society.

Or it may be that a member of a professional or technical society with a lower income may be motivated to join the national society first and then join the state and local societies as his or her personal income level becomes more secure. Either of these statistical inferences, however, may be biased by the nature of the particular respondents and should be viewed with caution.

2. Background

From May, 1980, through August, 1980, ASAE surveyed its membership through a questionnaire composed of five sections:

- Classification and General Questions;
- Income Schedule;
- Object of Expenditure Schedule;
- Functional Expenditure Schedule; and
- Matrix of Object and Functional Expenditures.

Appendix A contains a sample of the questionnaire. Respondents completed each section as best they could from their financial records. The results from the 894 survey respondents represent financial information from their most recently completed fiscal year. The surveys went through an extensive validation process. There were 23 surveys with unresolvable inconsistencies that were not included in the statistical analysis. The survey data were keypunched and a data base package was used to process the results.

The survey results contained in this report were compiled, processed, and analyzed by Touche Ross & Co. For every association, each income and each expense item was divided by the total reported income of that association to derive the percentage distributions. This methodology was selected because it produces unbiased statistical results, rather than the weighted results that are produced when a percentage distribution of the summed dollar response is used.

Since the results of the survey were automated, it was possible to compute various special analyses and statistics. For example, the financial data presents averages, medians, and mid-ranges, computed from the percentage distributions. Reported associations are grouped in various ways. For example, Table 2 represents responses from all national associations only. Table 7 represents all associations with corporate members.

The average used in this report is a true arithmetic mean of the grouped percentages. This is calculated by dividing the sum of the selected percentages by the number of respondents in that group.

The median used in this report is the point midway through a group of ordered percentages. You can visualize the median by thinking of a line of percentages, strung out from smallest number to largest number. The median is the figure that falls halfway along this line. The median statistic indicates that for each income or expense category, 50% of the responses were equal or lower, and 50% of the responses were equal or higher. The mid-range of common experience represents the percentages that fall between one-fourth and three-fourths of the way through the group of ordered percentages. In other words, the mid-range is the 50% of responses centered around the median.

The statistics presented in the report are based on the results of a voluntary mail survey sent to more than 4,000 associations. The 894 respondents to this survey may not be representative of the experience of all associations, and the results may not represent the experience of any individual group of associations included in the tables. The associations represented have different sources of income and different program expenses. These have been combined statistically for comparative purposes to identify general association characteristics and summary operating results. Care should be taken in the analysis of these data in comparison to your association's own income and expense percentages.

C. Summary

1. Income and Expenses

The results of this survey reflect the dynamic nature of associations. Sources of income are varied. This variety is apparent in that income from dues represents only about half of total income for the average association. Expenses are dominated by personnel costs. Personnel costs represent approximately 36% of total expense. The following table shows key income and expenses statistics for all reporting associations.

Top Five Income and Expense Categories Average and Median Percent of Income— All Associations

Income:	Average	Median
Dues—Regular	48.2%	48.4%
Membership Meetings & Conventions	8.3	3.8
Educational Program Fees	5.7	.4
Dues—Associate & Other Members	4.5	.6
Investment Income	4.4	3.2
Expenses by Object:		
Personnel	35.9	34.0
Communications	11.1	8.2
Travel	7.3	5.9
Services and Fees	6.2	2.4
Occupancy	4.7	3.8
Expenses by Function:		
Executive & Administrative	32.2	29.5
Conventions and Membership Meetings	11.4	8.6
Publications	10.9	6.6
Membership Fulfillment & Promotion	7.5	4.1
Educational Programs	6.9	2.8

Income:

Regular member dues is the primary source of income for most associations. The similarity of the average percentage (48.2%) and the median percentage (48.4%) of income from regular member dues is an indication of the homogeneous nature of this category among associations. All other categories of association income account for an average of less than 12% of income. There is no category which has a median income percent greater than 9%. This reflects the diversification of sources of income other than dues. Income from Meetings and Conventions (8.3%) plus Exhibit Income (4.0%) compares favorably on an average basis to Meeting and Conventions Functional Expense (11.4%).

Expenses by Object:

Expenses by Object illustrate traditional line items of expenditure. Personnel expenses (both median and average figures) are about 36% for all associations. The closeness of the median and average for personnel expenses indicates comparable experiences for associations. Employee fringe benefits account for approximately 6% of personnel expenses.

Expenses by Function:

Expenses by Function are determined by allocating the expenses by object to the program or activity for which they occur. Executive and administrative expenses account an average of about 32% for all associations. Median percentages of each functional expenditure are typically lower than the average expense percentages. This indicates that there is diversification among types of programs offered by associations.

2. Association Trends 1967-1980

Significant trends can be identified by comparing prior ASAE Association Operating Ratio Reports. The following table lists selected statistics from the past three reports compared to this year's report. It should be noted, however, that different groups of respondents are represented in each report. Therefore, only general trends can be interpreted from these comparisons.

Association Trends

Summary Statistics:	1967	1972	1976	1980
Number of Associations Reporting	717	1,000	1,006	894
Total Income Reported	$309 mil.	$527 mil.	$780 mil.	$1.048 bil.
Average Income	$430,000	$527,000	$838,000	$1,203,353
Total Staff Represented	13,083	16,495	18,947	16,523
Average Staff Size	18	17	19	19
Median Staff Size	N/A	N/A	6.5	7.0
Income Statistics:				
Average Income from All Dues	N/A	N/A	57%	53%
Median Income from All Dues	N/A	N/A	53%	49%
Expense Statistics:				
Average Personnel Expense as a Percent of Income	35%	38%	39%	36%
Median Personnel Expense as a Percent of Income	N/A	N/A	38%	34%
Average Personnel Costs per Employee	$8,362	$12,012	$17,453	$19,376
Median Personnel Costs per Employee	N/A	N/A	$15,750	$18,750
Average Salary	$7,481	$10,222	$14,877	$15,360
Median Salary	N/A	N/A	$13,449	$15,869

Total Income: The reported total income increased 34% from that of the 1976 survey, although there were 112 less survey respondents.

Average Income: Average Income per association has increased 43.6%. Much of this may be due to inflation.

The following table reflects the dramatic changes in the number of respondents based on budget groups. The budget is obtained from total income for each association. The statistics show a 46% drop in the number of associations reporting in the budget category of less than $100,000, while the number of associations reporting in the budget category of $1,000,000 or over has increased 35%.

	1976		1980	
Budget Group	**Number**	**Percent**	**Number**	**Percent**
less than $100,000	162	17.3%	88	10.0%
$100,000 - $249,999	287	30.6	211	24.2
$250,000 - $499,999	178	19.0	185	21.2
$500,000 - $999,999	138	14.7	156	17.9
more than $1,000,000	171	18.3	231	26.7
	936	**100.0%**	**871**	**100.0%**

Average Personnel Cost per Employee and Average Salary: Average personnel costs per employee have increased 11% since 1976 as compared to the 45% increase from 1972-1976. Average Salary has increased 16% since 1976 as compared to the 46% increase from 1972–1976.

Accounting Methods:

The following table shows that there is a trend toward adopting accrual accounting procedures versus cash accounting procedures. The cash method of accounting has decreased by 10.3% while accrual and modified cash and accrual methods have grown by 5.3% and 4.9%, respectively.

	1976		1980	
Method	**Number of Respondents**	**Percent**	**Number of Respondents**	**Percent**
Cash	371	38.1%	235	27.8%
Accrual	347	35.6	345	40.9
Modified Cash and Accrual	256	26.3	263	31.3
	974	**100.0%**	**843**	**100.0%**

II. Operating Ratio Tables

A. Introduction to Operating Ratio Tables

The primary results of this survey are presented in 50 operating ratio tables. Each table has four sections:

- Income;
- Expenses by Object;
- Expenses by Function; and
- Staff Size and Compensation.

The income and expense sections display average percentage, median percentage, mid-range percentage, and total dollars for each individual item of income or expense. These statistics are based on a percentage of total income calculated for each responding association. Since each survey participant did not complete all income and expense schedules, the number of respondents for each income and expense section will vary. Therefore, when reading a table, the number of respondents shown for each section of the table should be taken into consideration.

Since all percentages are based on total income, the excess of income over expense can also be interpreted from the total expense data. This would be the difference between 100% and the total expense percentage shown, using either the average or median figure. It should be noted, however, that since each table has a different number of respondents who reported data in each section (Expenses by Object and Expenses by Function), the derived figure will be different depending on which total expense percentage is used.

Weighted average percentages based on total dollars can be calculated from the total dollars shown in each section. These should be used when making comparisons to prior ASAE Operating Ratio Reports.

The staff section displays the average, median, and mid-range staff size by employee category, plus the personnel expenses per staff member. The staff-size numbers are based only on respondents who reported staff. Personnel Costs per Staff Member are based on the calculations of Total Personnel Expense divided by Total Staff for each association. Personnel Cost includes fringe benefits paid by the association.

The Association Operating Ratio Tables are grouped based on geographic scope, type, and budget stratifications. In order to maximize the usefulness of the results, an attempt was made to have at least 50 responses to the Income Schedules where possible in each grouping.

The Functional Expenditure Schedule contained in the questionnaire represents a methodology to allocate expenses to their functional purpose. To assist participants in this process a Functional Cost Matrix was included. Specific allocation techniques were left up to the individual association.

A combined matrix showing average percentage was calculated for 157 respondents who correctly completed the Functional Cost Matrix. These results are shown in Appendix C. Again, these are based on the expense dollars in each matrix cell divided by total income for each association. The resulting percentage calculations were then used to determine the average percentage for each cell in the Functional Cost Matrix.

B. How to Use the Results

One of the most valuable uses that can be made of this Association Operating Ratio Report is to identify areas where your association differs from the range of common experience and then to determine why it differs.

You should try to understand any significant differences between your association and the reported statistics for a comparable group of associations. In many cases, there may be a valid reason for any difference, since associations do not have the same programs and activities and do receive income from different sources.

The results of this survey can be used for comparative analysis against your own financial results and as a tool to plan improvements in income and expense areas. A column has been provided on each schedule to enter the results of your association's financial percentages. This can be used to compare a particular operating ratio grouping to your association.

Compare the percentages for your association to the average, median, and midrange figures that are printed in this report. The average percentage was calculated by summing the percentages for all associations in the group and dividing the result by the number of associations in the group. The median percentage was determined by ordering the percentages from lowest value to highest value and choosing the figure where one-half of the results were above and one-half of the results were below. The midrange represents the middle 50% of the ordered percentages centered around the median.

Graphically the analysis for each income or expense variable can be shown as:

	MIDRANGE	
Lower 25% of Reported Percentages	Middle 50% of Reported Percentages or Range of Common Experience	Upper 25% of Reported Percentages

MEDIAN

An example of the calculations using hypothetical responses for the line items of Personnel Expense and Dues-Associates will help to explain the statistical concepts:

(Respondents: 15)	Personnel Expense as a Percent of Total Income	Statistics
Lowest	24.1%	
	25.2	
	25.6	
	25.6 ← 25%	
	30.2	
Range	33.7	← **36.6% Average**
of	38.2	
Common	40.0 ← 50%	← **40.0% Median**
Experience	42.1	
	42.1	
	43.6	
	43.7 ← 75%	
	43.8	
	45.2	
Highest	46.2	

In this example the median Personnel Expense as a percent of Total Income is 40.0% and the midrange (or Range of Common Experience) is 25.6% to 43.7%. The computed average is 36.6%. Note that the average could fall anywhere within the range of numbers depending on the results of the individual percentages.

As shown in the next example, the average not only is higher than the median, but it falls outside the midrange of common experience. This is due to the two high percentage responses, which cause the average of all 15 respondents to be both higher than the median as well as higher than the top of the midrange.

(Respondents: 15)	Dues-Associates as a Percent of Total Income	Statistics
Lowest	0.0%	
	0.0	
	0.0	
	0.0 ← 25%	
	0.0	
Range	0.0	
of	0.4	
Common	0.9 ← 50%	← **0.9% Median**
Experience	1.0	
	1.1	
	1.4	
	2.6 ← 75%	
	2.7	← **3.6% Average**
	18.4	
Highest	25.7	

Table **1**

Geographical Scope: **All**
Membership Type: **All**
Budget Group: **All**

Income: Respondents: 871

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	48.2%	48.4%	28.8–67.5%	$ 479,050,793	
2. Dues–Associates	4.5	.6	.0–4.5	$ 37,800,366	
3. Special Payments	2.9	.0	.0–.5	$ 23,845,150	
4. Educational Programs	5.7	.4	.0–5.9	$ 64,952,980	
5. Cert./Accred./Std.	1.0	.0	.0–.0	$ 18,416,541	
6. Meetings & Conv.	8.4	3.8	.0–11.8	$ 61,432,761	
7. Exhibits	4.0	.0	.0–2.5	$ 38,574,069	
8. Pubs./Adv.	3.7	.0	.0–3.9	$ 53,370,585	
9. Pubs./Subs.	2.0	.0	.0–.8	$ 35,833,737	
10. Pubs./Other Sales	2.5	.0	.0–1.5	$ 53,946,412	
11. Insurance Programs	2.0	.0	.0–.0	$ 15,377,810	
12. Grants & Cont.	2.8	.0	.0–.0	$ 38,271,055	
13. Investments	4.4	3.2	1.6–5.5	$ 45,054,831	
14. Other	8.0	1.9	.1–7.3	$ 82,196,947	
15. Total Income	100.0%	100.0%	100.0–100.0%	$1,048,124,037	

Expenses by Object: Respondents: 839

16. Personnel Salaries	30.1%	29.0%	21.7–38.0%	$ 295,652,755	
17. Pers. Taxes & Benefits	5.8	5.0	3.3–7.6	$ 66,799,206	
18. Travel	7.3	5.9	3.3–9.4	$ 65,203,717	
19. Occupancy	4.7	3.8	2.5–5.5	$ 45,796,493	
20. Communication	11.1	8.2	4.7–14.4	$ 119,800,307	
21. Data Processing	1.2	.0	.0–1.4	$ 17,895,158	
22. Equip. & Supplies	4.0	3.0	1.8–5.0	$ 40,040,997	
23. Acctng. & Legal Fees	3.1	1.5	.7–3.5	$ 26,872,428	
24. Addl. Services & Fees	6.2	2.4	.0–7.4	$ 91,081,594	
25. Other	17.3	11.2	3.2–26.7	$ 173,046,094	
26. Total Expenses	90.7%	94.7%	85.2–99.7%	$ 942,188,749	

Expenses by Function: Respondents: 553

27. Exec. & Admin.	32.2%	29.5%	17.6–43.1%	$ 179,555,322	
28. Membership	7.5	4.1	.9–10.2	$ 43,965,851	
29. Public Relations	5.1	1.3	.0–6.0	$ 68,150,124	
30. Govt. Relations	4.5	1.3	.0–5.4	$ 45,532,940	
31. Publications	10.9	6.6	2.3–14.8	$ 104,475,932	
32. Conv. & Meetings	11.4	8.6	2.9–16.2	$ 59,352,306	
33. Educational Programs	6.9	2.8	.0–8.6	$ 57,326,004	
34. Cert./Accred./Std.	1.7	.0	.0–.0	$ 26,397,285	
35. Other Programs	12.2	5.1	.1–15.2	$ 140,290,281	
36. Total Expenses	92.4%	95.4%	88.5–100.0%	$ 725,046,045	

Number of Persons on Staff

Professional Staff	8.6	3.0	1.0–7.0	
Clerical Staff	10.3	4.0	1.8–9.0	
Total Staff	19.0	7.0	3.0–17.0	
Personnel Costs Per Staff Member	$19,376	$18,750	$14,397–$23,572	

Table **2**

Geographical Scope: **National**
Membership Type: **All**
Budget Group: **All**

Income: Respondents: 391

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	45.9%	42.9%	26.8–62.8%	$355,977,305	
2. Dues–Associates	4.3	.5	.0–4.9	$ 29,153,990	
3. Special Payments	2.5	.0	.0–.3	$ 16,072,207	
4. Educational Programs	5.2	.0	.0–5.7	$ 47,312,389	
5. Cert./Accred./Std.	1.9	.0	.0–.0	$ 17,831,850	
6. Meetings & Conv.	10.8	6.5	.0–15.0	$ 51,174,612	
7. Exhibits	4.3	.0	.0–3.1	$ 30,281,482	
8. Pubs./Adv.	4.4	.0	.0–4.9	$ 45,778,461	
9. Pubs./Subs.	3.2	.0	.0–2.4	$ 32,280,157	
10. Pubs./Other Sales	4.3	.7	.0–4.7	$ 49,696,691	
11. Insurance Programs	.9	.0	.0–.0	$ 10,094,367	
12. Grants & Cont.	3.1	.0	.0–.0	$ 31,494,632	
13. Investments	4.0	2.9	1.4–5.3	$ 32,678,959	
14. Other	5.4	1.2	.1–4.3	$ 51,103,195	
15. Total Income	100.0%	100.0%	100.0–100.0%	$800,930,297	

Expenses by Object: Respondents: 372

16. Personnel Salaries	27.0%	26.3%	19.9–33.9%	$219,156,733	
17. Pers. Taxes & Benefits	5.2	4.9	3.0–7.0	$ 50,939,603	
18. Travel	7.4	5.9	3.1–9.6	$ 49,199,255	
19. Occupancy	4.8	3.4	2.3–5.2	$ 33,958,312	
20. Communication	12.7	9.4	4.8–17.8	$ 96,180,470	
21. Data Processing	1.3	.6	.0–2.1	$ 14,078,837	
22. Equip. & Supplies	3.9	2.9	1.8–4.6	$ 29,854,385	
23. Acctng. & Legal Fees	3.3	1.4	.7–3.5	$ 19,840,075	
24. Addl. Services & Fees	7.1	3.2	.3–9.3	$ 75,869,761	
25. Other	18.1	13.9	3.3–28.2	$131,959,064	
26. Total Expenses	90.8%	95.0%	86.2–99.8%	$721,036,495	

Expenses by Function: Respondents: 266

27. Exec. & Admin.	28.6%	25.5%	15.5–37.2%	$132,183,277	
28. Membership	7.5	4.0	.8–10.2	$ 31,369,511	
29. Public Relations	4.7	1.0	.0–5.5	$ 56,040,838	
30. Govt. Relations	3.5	.2	.0–3.8	$ 36,095,666	
31. Publications	14.7	10.0	3.6–22.4	$ 91,673,204	
32. Conv. & Meetings	13.6	10.4	3.8–19.5	$ 47,375,319	
33. Educational Programs	6.7	2.9	.0–8.0	$ 43,271,821	
34. Cert./Accred./Std.	2.8	.0	.0–.7	$ 22,717,926	
35. Other Programs	11.9	4.6	.2–13.6	$113,559,050	
36. Total Expenses	94.0%	95.3%	89.5–100.0%	$574,286,612	

Number of Persons on Staff

Professional Staff	13.8	5.0	2.0–10.0	
Clerical Staff	16.6	6.0	2.0–15.0	
Total Staff	30.4	12.0	4.0–23.0	
Personnel Costs Per Staff Member	$19,788	$19,264	$14,792–$24,682	

Table 3

Geographical Scope: **Regional, State, And Local**
Membership Type: **All**
Budget Group: **All**

Income: Respondents: 477

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	50.1%	52.0%	31.3–69.2%	$122,839,519	
2. Dues–Associates	4.6	.6	.0–4.0	$ 8,424,404	
3. Special Payments	3.2	.0	.0–.9	$ 7,772,943	
4. Educational Programs	6.1	.6	.0–6.1	$ 17,632,999	
5. Cert./Accred./Std.	.3	.0	.0–.0	$ 584,691	
6. Meetings & Conv.	6.4	2.3	.0–9.0	$ 10,240,607	
7. Exhibits	3.7	.0	.0–1.9	$ 8,292,587	
8. Pubs./Adv.	3.1	.1	.0–3.7	$ 7,562,124	
9. Pubs./Subs.	1.1	.0	.0–.1	$ 3,553,580	
10. Pubs./Other Sales	1.1	.0	.0–.3	$ 4,249,665	
11. Insurance Programs	2.9	.0	.0–1.5	$ 5,283,443	
12. Grants & Cont.	2.5	.0	.0–.0	$ 6,772,423	
13. Investments	4.7	3.4	1.7–5.8	$ 12,343,484	
14. Other	10.0	2.5	.3–10.3	$ 30,903,662	
15. Total Income	100.0%	100.0%	100.0–100.0%	$246,456,131	

Expenses by Object: Respondents: 464

16. Personnel Salaries	32.6%	31.6%	23.6–40.8%	$ 76,303,879	
17. Pers. Taxes & Benefits	6.3	5.3	3.4–8.0	$ 15,816,578	
18. Travel	7.2	6.0	3.4–9.0	$ 15,976,509	
19. Occupancy	4.7	4.1	2.8–5.8	$ 11,813,943	
20. Communication	9.8	7.4	4.7–12.5	$ 23,591,813	
21. Data Processing	1.0	.0	.0–.8	$ 3,807,808	
22. Equip. & Supplies	4.0	3.2	1.9–5.2	$ 10,159,109	
23. Acctng. & Legal Fees	2.8	1.6	.7–3.4	$ 7,018,276	
24. Addl. Services & Fees	5.5	1.8	.0–6.3	$ 15,125,817	
25. Other	16.7	10.1	3.0–25.0	$ 40,879,853	
26. Total Expenses	90.6%	94.4%	84.9–99.5%	$220,493,585	

Expenses by Function: Respondents: 285

27. Exec. & Admin.	35.5%	33.7%	20.6–48.3%	$ 47,215,945	
28. Membership	7.7	4.1	1.0–10.3	$ 12,592,665	
29. Public Relations	5.5	1.6	.0–7.2	$ 12,105,286	
30. Govt. Relations	5.3	2.4	.0–7.6	$ 9,417,274	
31. Publications	7.4	4.7	1.4–10.2	$ 12,796,138	
32. Conv. & Meetings	9.5	6.3	2.4–14.1	$ 11,963,212	
33. Educational Programs	7.2	2.7	.0–8.8	$ 14,048,683	
34. Cert./Accred./Std.	.7	.0	.0–.0	$ 3,679,359	
35. Other Programs	12.3	5.4	.0–16.1	$ 26,554,331	
36. Total Expenses	91.0%	95.7%	86.7–100.0%	$150,372,893	

Number of Persons on Staff

Professional Staff	4.4	2.0	1.0–5.0	
Clerical Staff	5.2	3.0	1.0–6.0	
Total Staff	9.7	5.0	3.0–11.0	
Personnel Costs Per Staff Member	$19,006	$18,370	$14,337–$22,735	

Table 4

Geographical Scope: **Regional**
Membership Type: **All**
Budget Group: **All**

Income: Respondents: 54

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	41.1%	37.9%	11.4–64.4%	$15,389,549	
2. Dues–Associates	4.4	.7	.0–3.6	$ 2,000,066	
3. Special Payments	.9	.0	.0–.0	$ 224,421	
4. Educational Programs	7.9	.4	.0–6.6	$ 2,559,584	
5. Cert./Accred./Std.	.3	.0	.0–.0	$ 51,698	
6. Meetings & Conv.	7.5	2.1	.0–9.8	$ 1,182,521	
7. Exhibits	12.2	.0	.0–11.8	$ 3,383,665	
8. Pubs./Adv.	3.4	.0	.0–1.7	$ 818,166	
9. Pubs./Subs.	1.1	.0	.0–.0	$ 594,456	
10. Pubs./Other Sales	1.3	.0	.0–.3	$ 358,666	
11. Insurance Programs	4.1	.0	.0–1.5	$ 780,897	
12. Grants & Cont.	2.3	.0	.0–.0	$ 957,078	
13. Investments	4.8	3.4	1.9–5.5	$ 1,395,897	
14. Other	8.8	2.1	.2–6.7	$ 3,659,854	
15. Total Income	100.0%	100.0%	100.0–100.0%	$33,356,518	

Expenses by Object: Respondents: 50

16. Personnel Salaries	31.6%	32.9%	20.4–43.1%	$10,453,642	
17. Pers. Taxes & Benefits	6.3	5.7	3.3–7.8	$ 2,323,732	
18. Travel	6.2	6.1	3.0–7.9	$ 2,565,896	
19. Occupancy	3.7	3.3	2.2–5.0	$ 1,086,836	
20. Communication	9.9	8.1	4.5–12.1	$ 3,587,371	
21. Data Processing	1.1	.0	.0–.5	$ 513,767	
22. Equip. & Supplies	3.2	2.7	1.1–3.9	$ 966,185	
23. Acctng. & Legal Fees	2.2	1.0	.5–1.8	$ 669,064	
24. Addl. Services & Fees	4.6	2.0	.0–5.8	$ 1,578,452	
25. Other	20.4	12.7	5.4–27.1	$ 6,436,728	
26. Total Expenses	89.2%	94.5%	86.1–98.8%	$30,181,673	

Expenses by Function: Respondents: 35

27. Exec. & Admin.	35.0%	31.2%	15.7–50.5%	$ 5,880,065	
28. Membership	6.7	3.7	.0–7.9	$ 1,248,871	
29. Public Relations	5.5	.8	.0–4.2	$ 2,580,384	
30. Govt. Relations	3.5	.4	.0–2.7	$ 912,474	
31. Publications	5.3	2.9	.3–7.6	$ 1,561,761	
32. Conv. & Meetings	10.9	8.1	1.1–16.4	$ 1,664,634	
33. Educational Programs	7.8	2.2	.0–7.6	$ 2,200,605	
34. Cert./Accred./Std.	1.3	.0	.0–.0	$ 1,989,975	
35. Other Programs	13.9	6.7	.0–19.5	$ 4,346,898	
36. Total Expenses	89.8%	95.4%	83.1–98.8%	$22,385,667	

Number of Persons on Staff

Professional Staff	5.9	2.0	1.0–7.5	
Clerical Staff	5.2	3.0	1.0–7.0	
Total Staff	11.1	6.0	2.5–14.0	
Personnel Costs Per Staff Member	$20,109	$19,884	$14,005–$24,571	

Table 5

Geographical Scope: **State**
Membership Type: **All**
Budget Group: **All**

Income: Respondents: 329

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	54.1%	54.8%	37.2–72.1%	$ 91,630,597	
2. Dues–Associates	4.3	.8	0.0–3.8	$ 4,124,473	
3. Special Payments	2.6	.0	0.0–.0	$ 4,879,600	
4. Educational Programs	6.1	1.2	0.0–6.1	$ 13,244,368	
5. Cert./Accred./Std.	.3	.0	0.0–.0	$ 441,015	
6. Meetings & Conv.	7.4	3.8	0.0–11.5	$ 8,194,166	
7. Exhibits	2.8	.0	0.0–1.9	$ 3,807,275	
8. Pubs./Adv.	3.2	.6	0.0–4.0	$ 5,289,490	
9. Pubs./Subs.	1.2	.0	0.0–.3	$ 2,239,790	
10. Pubs./Other Sales	1.0	.0	0.0–.3	$ 3,347,395	
11. Insurance Programs	3.0	.0	0.0–2.0	$ 3,795,227	
12. Grants & Cont.	1.6	.0	0.0–.0	$ 3,834,773	
13. Investments	4.7	3.5	1.8–5.9	$ 8,784,926	
14. Other	7.7	2.3	.3–8.2	$ 16,238,165	
15. Total Income	100.0%	100.0%	100.0–100.0%	$169,851,260	

Expenses by Object: Respondents: 324

16. Personnel Salaries	33.1%	31.5%	25.0–40.0%	$ 52,789,118	
17. Pers. Taxes & Benefits	6.2	5.3	3.5–8.1	$ 10,980,445	
18. Travel	8.0	6.5	4.1–10.0	$ 11,862,934	
19. Occupancy	4.8	4.1	2.9–5.7	$ 8,837,508	
20. Communication	10.2	8.1	4.9–12.9	$ 16,549,221	
21. Data Processing	.7	.0	.0–.7	$ 2,177,483	
22. Equip. & Supplies	4.2	3.3	1.9–5.2	$ 7,600,516	
23. Acctng. & Legal Fees	3.1	1.9	.8–3.9	$ 5,410,452	
24. Addl. Services & Fees	5.2	1.7	.0–6.0	$ 11,003,173	
25. Other	16.7	10.6	2.9–25.1	$ 27,975,974	
26. Total Expenses	92.2%	94.5%	85.7–99.9%	$155,186,824	

Expenses by Function: Respondents: 203

27. Exec. & Admin.	36.4%	36.2%	23.4–49.2%	$ 35,614,293	
28. Membership	8.0	4.1	1.0–9.9	$ 9,876,520	
29. Public Relations	5.1	2.0	.0–7.0	$ 6,873,278	
30. Govt. Relations	6.3	3.0	.8–8.9	$ 8,108,824	
31. Publications	7.7	5.4	2.0–10.5	$ 9,342,463	
32. Conv. & Meetings	9.2	6.6	2.8–13.4	$ 8,265,066	
33. Educational Programs	7.1	2.9	.3–9.0	$ 10,724,425	
34. Cert./Accred./Std.	.5	.0	.0–.0	$ 1,545,723	
35. Other Programs	11.5	4.8	.3–15.4	$ 17,721,546	
36. Total Expenses	91.8%	96.2%	88.0–100.0%	$107,622,138	

Number of Persons on Staff

Professional Staff	4.6	2.0	1.0–5.0	
Clerical Staff	5.1	3.0	1.0–5.0	
Total Staff	9.7	5.0	3.0–11.0	
Personnel Costs Per Staff Member	$19,521	$18,653	$15,143–$22,341	

Table **6**

Geographical Scope: **Local**
Membership Type: **All**
Budget Group: **All**

Income: Respondents: 94

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	41.4%	42.0%	19.7–60.1%	$15,819,373	
2. Dues–Associates	5.7	.1	.0–4.7	$ 2,299,865	
3. Special Payments	6.5	.4	.0–5.1	$ 2,668,922	
4. Educational Programs	5.4	.0	.0–5.8	$ 1,829,047	
5. Cert./Accred./Std.	.2	.0	.0–.0	$ 91,978	
6. Meetings & Conv.	2.1	.0	.0–1.1	$ 863,920	
7. Exhibits	2.1	.0	.0–.0	$ 1,101,647	
8. Pubs./Adv.	2.6	.0	.0–2.7	$ 1,454,468	
9. Pubs./Subs.	1.2	.0	.0–.0	$ 719,334	
10. Pubs./Other Sales	1.3	.0	.0–.0	$ 543,604	
11. Insurance Programs	2.0	.0	.0–.0	$ 707,319	
12. Grants & Cont.	5.9	.0	.0–.0	$ 1,980,572	
13. Investments	4.8	2.4	1.0–6.0	$ 2,162,661	
14. Other	18.9	5.6	.8–27.5	$11,005,643	
15. Total Income	100.0%	100.0%	100.0–100.0%	$43,248,353	

Expenses by Object: Respondents: 90

16. Personnel Salaries	31.3%	31.6%	20.5–41.0%	$13,061,119	
17. Pers. Taxes & Benefits	6.5	5.0	3.2–7.8	$ 2,512,401	
18. Travel	5.0	3.5	1.8–6.1	$ 1,547,679	
19. Occupancy	5.0	4.6	3.0–6.6	$ 1,889,599	
20. Communication	8.0	5.6	2.9–9.0	$ 3,455,221	
21. Data Processing	2.2	.0	.0–.9	$ 1,116,558	
22. Equip. & Supplies	3.8	3.3	2.1–5.3	$ 1,592,408	
23. Acctng. & Legal Fees	2.4	1.4	.6–2.8	$ 938,760	
24. Addl. Services & Fees	7.0	2.3	.1–7.1	$ 2,544,192	
25. Other	14.4	8.5	2.6–21.9	$ 6,467,151	
26. Total Expenses	85.6%	93.9%	77.1–98.7%	$35,125,088	

Expenses by Function: Respondents: 47

27. Exec. & Admin.	31.9%	28.5%	17.5–39.7%	$ 5,721,587	
28. Membership	7.2	4.6	1.4–11.1	$ 1,467,274	
29. Public Relations	7.5	1.3	.0–8.1	$ 2,651,624	
30. Govt. Relations	2.2	.5	.0–2.8	$ 395,976	
31. Publications	7.6	3.3	.5–9.2	$ 1,891,914	
32. Conv. & Meetings	9.9	5.5	1.6–14.2	$ 2,033,512	
33. Educational Programs	7.1	2.6	.0–8.4	$ 1,123,653	
34. Cert./Accred./Std.	.8	.0	.0–.0	$ 143,661	
35. Other Programs	14.3	5.5	.0–15.9	$ 4,935,887	
36. Total Expenses	88.4%	93.8%	83.2–99.4%	$20,365,088	

Number of Persons on Staff

Professional Staff	3.1	1.0	1.0–4.0	
Clerical Staff	5.7	3.0	1.5–6.0	
Total Staff	8.7	5.0	3.0–9.5	
Personnel Costs Per Staff Member	$16,567	$16,384	$11,458–$22,268	

Table **7**

Geographical Scope: **All**
Membership Type: **Associations based primarily on Corporate Members**
Budget Group: **All**

Income: Respondents: 370

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	54.0%	54.8%	34.1–77.0%	$241,322,572	
2. Dues–Associates	5.2	1.1	.0–5.4	$ 16,166,051	
3. Special Payments	3.2	.0	.0–.1	$ 6,634,056	
4. Educational Programs	4.2	.0	.0–4.3	$ 23,998,252	
5. Cert./Accred./Std.	.9	.0	.0–.0	$ 3,776,702	
6. Meetings & Conv.	9.0	4.0	.0–13.2	$ 30,644,972	
7. Exhibits	4.2	.0	.0–1.8	$ 14,316,524	
8. Pubs./Adv.	2.0	.0	.0–.9	$ 11,749,719	
9. Pubs./Subs.	.7	.0	.0–.0	$ 6,303,681	
10. Pubs./Other Sales	1.5	.0	.0–1.0	$ 11,723,556	
11. Insurance Programs	2.6	.0	.0–.2	$ 10,566,621	
12. Grants & Cont.	2.2	.0	.0–.0	$ 17,029,510	
13. Investments	4.0	3.2	1.7–5.4	$ 18,642,018	
14. Other	6.5	1.0	.0–4.9	$ 28,125,905	
15. Total Income	100.0%	100.0%	100.0–100.0%	$441,000,139	

Expenses by Object: Respondents: 359

16. Personnel Salaries	31.8%	31.8%	23.9–39.9%	$137,441,444	
17. Pers. Taxes & Benefits	6.3	5.9	3.6–8.2	$ 33,650,667	
18. Travel	7.8	6.4	3.8–9.7	$ 30,962,571	
19. Occupancy	4.4	3.9	2.7–5.3	$ 20,064,579	
20. Communication	8.4	6.6	4.5–10.9	$ 37,175,259	
21. Data Processing	.7	.0	.0–.6	$ 5,055,049	
22. Equip. & Supplies	3.9	3.1	1.8–5.1	$ 19,887,689	
23. Acctng. & Legal Fees	4.0	2.2	.9–4.7	$ 13,984,843	
24. Addl. Services & Fees	7.2	2.9	.2–9.3	$ 48,579,520	
25. Other	16.1	9.5	2.9–23.6	$ 59,181,856	
26. Total Expenses	90.7%	94.4%	84.5–99.2%	$405,983,477	

Expenses by Function: Respondents: 216

27. Exec. & Admin.	33.7%	31.7%	19.6–46.4%	$ 81,425,248	
28. Membership	7.1	2.5	.3–7.4	$ 12,523,254	
29. Public Relations	6.2	2.1	.0–7.9	$ 39,884,107	
30. Govt. Relations	6.4	2.6	.0–9.9	$ 29,502,885	
31. Publications	7.0	4.0	1.4–7.9	$ 24,123,853	
32. Conv. & Meetings	12.6	8.7	3.3–17.7	$ 24,574,319	
33. Educational Programs	5.3	2.5	.0–6.6	$ 18,548,860	
34. Cert./Accred./Std.	1.8	.0	.0–.0	$ 12,698,631	
35. Other Programs	12.3	4.6	.0–16.4	$ 51,492,577	
36. Total Expenses	92.4%	95.3%	86.7–100.0%	$294,773,734	

Number of Persons on Staff

Professional Staff	8.9	3.0	1.0–7.0	
Clerical Staff	8.8	3.0	1.0–7.0	
Total Staff	17.7	6.0	3.0–14.0	
Personnel Costs Per Staff Member	$21,631	$21,396	$16,786–$26,759	

Table 8

Geographical Scope: **All**
Membership Type: **Associations based primarily on Individual Members**
Budget Group: **All**

Income: Respondents: 260

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	45.9%	46.3%	29.5–62.8%	$153,971,419	
2. Dues–Associates	3.1	.2	.0–2.7	$ 14,809,850	
3. Special Payments	2.6	.0	.0–1.2	$ 7,672,986	
4. Educational Programs	8.3	1.0	.0–8.7	$ 28,134,168	
5. Cert./Accred./Std.	1.3	.0	.0–.0	$ 9,410,018	
6. Meetings & Conv.	7.4	3.2	.0–10.9	$ 16,519,670	
7. Exhibits	2.9	.0	.0–2.5	$ 15,556,452	
8. Pubs./Adv.	4.9	1.8	.0–6.6	$ 24,524,830	
9. Pubs./Subs.	3.1	.0	.0–3.3	$ 16,458,699	
10. Pubs./Other Sales	3.6	.0	.0–2.1	$ 29,301,130	
11. Insurance Programs	1.2	.0	.0–.0	$ 2,377,546	
12. Grants & Cont.	3.0	.0	.0–1.0	$ 13,359,897	
13. Investments	4.8	3.5	1.7–6.3	$ 17,574,171	
14. Other	7.9	2.5	.7–7.0	$ 27,888,265	
15. Total Income	100.0%	100.0%	100.0–100.0%	$377,559,101	

Expenses by Object: Respondents: 249

16. Personnel Salaries	26.9%	26.5%	20.1–32.4%	$ 95,442,010	
17. Pers. Taxes & Benefits	5.3	4.5	3.0–6.8	$ 20,684,402	
18. Travel	7.6	5.9	3.0–10.3	$ 22,394,928	
19. Occupancy	5.3	3.5	2.4–5.5	$ 15,823,300	
20. Communication	14.5	10.8	5.6–20.1	$ 56,527,449	
21. Data Processing	1.7	.9	.0–2.3	$ 9,952,194	
22. Equip. & Supplies	4.1	3.0	1.8–4.8	$ 12,732,663	
23. Acctng. & Legal Fees	2.4	1.4	.6–2.8	$ 7,872,718	
24. Addl. Services & Fees	5.5	2.2	.0–6.6	$ 26,056,033	
25. Other	18.4	12.6	3.4–29.5	$ 68,268,589	
26. Total Expenses	91.7%	95.2%	88.1–100.0%	$335,854,286	

Expenses by Function: Respondents: 182

27. Exec. & Admin.	31.7%	28.2%	16.8–40.1%	$ 67,205,089	
28. Membership	7.9	6.0	1.9–11.5	$ 21,319,302	
29. Public Relations	3.6	1.0	.0–4.7	$ 18,242,553	
30. Govt. Relations	3.1	.8	.0–3.5	$ 11,327,623	
31. Publications	14.8	11.9	4.3–19.5	$ 59,341,373	
32. Conv. & Meetings	9.9	7.6	3.0–14.8	$ 21,373,365	
33. Educational Programs	9.2	4.0	.0–13.2	$ 30,150,502	
34. Cert./Accred./Std.	2.3	.0	.0–.9	$ 10,761,953	
35. Other Programs	12.4	6.6	.8–14.9	$ 60,945,168	
36. Total Expenses	94.9%	95.4%	89.9–99.8%	$300,666,928	

Number of Persons on Staff

Professional Staff	9.5	3.0	1.0–8.0	
Clerical Staff	13.4	5.0	2.0–13.0	
Total Staff	22.9	9.0	4.0–21.0	
Personnel Costs Per Staff Member	$17,038	$16,671	$13,645–$20,329	

Table 9

Geographical Scope: **All**
Membership Type: **Corporate And Individual Members**
Budget Group: **All**

Income: Respondents: 231

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues-Regular	41.4%	39.1%	21.5-58.1%	$ 77,866,656	
2. Dues-Associates	5.2	.6	.0-4.5	$ 6,686,801	
3. Special Payments	2.7	.0	.0-.0	$ 9,527,292	
4. Educational Programs	5.0	.1	.0-5.7	$ 12,511,935	
5. Cert./Accred./Std.	.9	.0	.0-.0	$ 5,229,821	
6. Meetings & Conv.	8.6	4.8	.0-11.3	$ 13,822,336	
7. Exhibits	4.9	.0	.0-4.1	$ 8,646,098	
8. Pubs./Adv.	5.3	1.0	.0-7.3	$ 16,639,437	
9. Pubs./Subs.	2.7	.0	.0-1.4	$ 11,745,808	
10. Pubs./Other Sales	3.2	.0	.0-2.6	$ 12,726,789	
11. Insurance Programs	2.1	.0	.0-.3	$ 2,433,499	
12. Grants & Cont.	3.5	.0	.0-.0	$ 7,651,163	
13. Investments	4.3	2.7	1.0-5.4	$ 8,144,076	
14. Other	10.1	2.8	4-10.3	$ 24,593,727	
15. Total Income	100.0%	100.0%	100.0-100.0%	$218,225,438	

Expenses by Object: Respondents: 221

16. Personnel Salaries	30.8%	28.8%	21.1-39.3%	$ 60,066,340	
17. Pers. Taxes & Benefits	5.4	4.8	3.1-7.3	$ 11,991,744	
18. Travel	6.0	5.1	2.7-7.6	$ 10,879,139	
19. Occupancy	4.7	4.0	2.4-5.9	$ 9,627,090	
20. Communication	11.6	8.3	4.6-16.0	$ 24,090,162	
21. Data Processing	1.3	.1	.0-1.6	$ 2,773,037	
22. Equip. & Supplies	3.9	3.1	1.8-5.0	$ 7,157,619	
23. Acctng. & Legal Fees	2.3	1.2	.6-2.6	$ 4,959,644	
24. Addl. Services & Fees	5.5	1.9	.0-6.2	$ 15,844,353	
25. Other	18.1	15.3	3.2-27.5	$ 42,138,663	
26. Total Expenses	89.6%	94.6%	84.4-100.0%	$189,527,791	

Expenses by Function: Respondents: 148

27. Exec. & Admin.	30.8%	29.9%	14.4-43.1%	$ 30,044,199	
28. Membership	7.8	4.1	1.5-10.4	$ 10,025,435	
29. Public Relations	5.5	.8	.0-5.5	$ 10,009,098	
30. Govt. Relations	3.3	.7	.0-3.0	$ 4,641,501	
31. Publications	11.4	7.0	3.0-15.8	$ 19,043,224	
32. Conv. & Meetings	11.9	9.8	2.3-15.9	$ 13,168,602	
33. Educational Programs	6.4	2.2	.0-7.2	$ 8,242,406	
34. Cert./Accred./Std.	.8	.0	.0-.0	$ 2,918,855	
35. Other Programs	11.7	3.4	.0-12.7	$ 27,498,833	
36. Total Expenses	89.5%	95.9%	85.8-100.0%	$125,592,153	

Number of Persons on Staff

Professional Staff	7.4	3.0	1.0-7.0	
Clerical Staff	9.6	4.0	2.0-8.0	
Total Staff	17.0	7.0	3.0-17.3	
Personnel Costs Per Staff Member	$18,448	$17,996	$13,352-$21,660	

Table **10**

Geographical Scope: All
Membership Type: **Corporate Associations in Manufacturing**
Budget Group: **All**

Income: Respondents: 203

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	50.6%	49.1%	26.1–75.5%	$117,125,309	
2. Dues–Associates	5.0	1.0	.0–6.6	$ 7,375,117	
3. Special Payments	2.0	.0	.0–.0	$ 6,266,062	
4. Educational Programs	4.1	.0	.0–2.9	$ 9,927,689	
5. Cert./Accred./Std.	1.2	.0	.0–.0	$ 2,209,081	
6. Meetings & Conv.	8.6	2.5	.0–9.9	$ 12,192,667	
7. Exhibits	6.0	.0	.0–2.7	$ 17,002,257	
8. Pubs./Adv.	3.7	.0	.0–2.0	$ 12,168,192	
9. Pubs./Subs.	1.9	.0	.0–.3	$ 7,483,307	
10. Pubs./Other Sales	3.8	.2	.0–2.7	$ 12,932,711	
11. Insurance Programs	1.5	.0	.0–.0	$ 2,810,842	
12. Grants & Cont.	3.2	.0	.0–.0	$ 8,643,175	
13. Investments	3.7	2.8	1.0–5.6	$ 8,619,390	
14. Other	4.7	1.1	.0–3.7	$ 8,550,841	
15. Total Income	100.0%	100.0%	100.0–100.0%	$233,306,640	

Expenses by Object: Respondents: 194

16. Personnel Salaries	29.8%	28.4%	22.3–37.8%	$ 67,447,046	
17. Pers. Taxes & Benefits	6.0	5.6	3.1–8.0	$ 15,266,790	
18. Travel	6.3	5.2	2.6–8.0	$ 13,954,322	
19. Occupancy	4.3	3.7	2.4–5.4	$ 9,679,652	
20. Communication	10.3	7.1	4.6–12.4	$ 26,819,767	
21. Data Processing	.9	.0	.0–1.2	$ 2,790,884	
22. Equip. & Supplies	4.0	3.0	2.0–4.8	$ 8,044,039	
23. Acctng. & Legal Fees	3.2	1.5	.7–3.8	$ 7,880,127	
24. Addl. Services & Fees	8.6	3.3	.4–11.4	$ 27,653,788	
25. Other	16.2	10.2	3.4–24.6	$ 35,468,397	
26. Total Expenses	89.6%	95.0%	84.8–99.4%	$215,004,812	

Expenses by Function: Respondents: 127

27. Exec. & Admin.	31.0%	30.2%	16.5–42.3%	$ 36,326,243	
28. Membership	7.3	3.6	.6–8.0	$ 7,912,851	
29. Public Relations	5.8	1.4	.0–7.8	$ 18,324,205	
30. Govt. Relations	4.1	.4	.0–4.3	$ 11,314,740	
31. Publications	11.4	5.1	1.8–14.5	$ 25,462,399	
32. Conv. & Meetings	12.1	7.6	2.2–18.3	$ 14,190,191	
33. Educational Programs	5.9	1.7	.0–6.0	$ 7,230,825	
34. Cert./Accred./Std.	2.8	.0	.0–.4	$ 8,483,945	
35. Other Programs	11.4	3.7	.0–12.5	$ 29,350,946	
36. Total Expenses	91.8%	95.3%	87.2–100.1%	$158,596,345	

Number of Persons on Staff

Professional Staff	7.8	3.0	1.0–8.0	
Clerical Staff	8.2	4.0	1.0–9.0	
Total Staff	16.1	7.0	3.0–17.0	
Personnel Costs Per Staff Member	$20,956	$20,605	$15,753–$27,005	

Table **11**

Geographical Scope: **All**
Membership Type: **Corporate Associations in Agricultural or Food Processing**
Budget Group: **All**

Income: Respondents: 69

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues-Regular	46.7%	42.1%	22.1-77.9%	$20,814,184	
2. Dues-Associates	4.5	.1	.0-3.3	$ 1,457,128	
3. Special Payments	2.9	.0	.0-.0	$ 1,314,805	
4. Educational Programs	3.5	.0	.0-2.7	$ 1,328,034	
5. Cert./Accred./Std.	1.0	.0	.0-.0	$ 367,341	
6. Meetings & Conv.	7.1	2.4	.0-7.0	$ 2,883,073	
7. Exhibits	4.9	.0	.0-2.6	$ 2,255,909	
8. Pubs./Adv.	3.8	.0	.0-4.3	$ 1,778,262	
9. Pubs./Subs.	1.5	.0	.0-.1	$ 918,727	
10. Pubs./Other Sales	3.1	.0	.0-1.3	$ 3,853,044	
11. Insurance Programs	3.0	.0	.0-.6	$ 845,414	
12. Grants & Cont.	6.7	.0	.0-1.5	$ 4,527,147	
13. Investments	3.5	2.4	.7-5.5	$ 1,701,199	
14. Other	7.9	2.2	.1-8.1	$ 3,870,335	
15. Total Income	100.0%	100.0%	100.0-100.0%	$47,914,602	

Expenses by Object: Respondents: 68

16. Personnel Salaries	33.6%	31.9%	24.9-43.7%	$14,743,587	
17. Pers. Taxes & Benefits	6.3	5.5	3.0-8.5	$ 2,888,876	
18. Travel	5.3	4.5	2.8-6.9	$ 2,217,576	
19. Occupancy	4.1	3.8	2.4-5.2	$ 2,134,358	
20. Communication	9.5	7.0	4.7-12.7	$ 4,954,673	
21. Data Processing	.7	.0	.0-.8	$ 433,329	
22. Equip. & Supplies	4.4	3.0	1.9-4.5	$ 1,969,962	
23. Acctng. & Legal Fees	2.6	1.0	.4-2.7	$ 1,307,119	
24. Addl. Services & Fees	6.4	1.7	.0-6.6	$ 3,399,072	
25. Other	17.6	9.7	2.6-27.4	$10,260,330	
26. Total Expenses	90.5%	95.9%	85.2-99.4%	$44,308,882	

Expenses by Function: Respondents: 49

27. Exec. & Admin.	32.6%	26.1%	14.6-43.6%	$ 9,273,542	
28. Membership	8.6	4.3	1.6-9.8	$ 2,549,474	
29. Public Relations	7.0	1.2	.0-7.7	$ 4,384,598	
30. Govt. Relations	3.7	.2	.0-4.4	$ 1,576,301	
31. Publications	13.5	6.1	2.0-13.4	$ 6,642,182	
32. Conv. & Meetings	9.6	4.6	.3-11.5	$ 3,349,890	
33. Educational Programs	3.7	.0	.0-4.0	$ 1,028,932	
34. Cert./Accred./Std.	.2	.0	.0-.0	$ 139,901	
35. Other Programs	14.9	3.8	.0-22.0	$ 8,919,189	
36. Total Expenses	93.6%	97.1%	88.5-100.0%	$37,864,009	

Number of Persons on Staff

Professional Staff	5.2	3.0	1.0-6.0	
Clerical Staff	6.9	4.0	1.0-7.0	
Total Staff	12.1	7.0	3.0-13.0	
Personnel Costs Per Staff Member	$20,567	$19,638	$15,994-$24,060	

Table **12**

Geographical Scope: **All**
Membership Type: **Corporate Associations in Financial, Banking, or Insurance**
Budget Group: **All**

Income: Respondents: 125

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	52.0%	52.9%	34.2–69.3%	$ 88,902,362	
2. Dues–Associates	4.6	.0	.0–2.5	$ 8,503,407	
3. Special Payments	2.8	.0	.0–.0	$ 1,355,444	
4. Educational Programs	8.0	1.6	.0–10.5	$ 17,052,751	
5. Cert./Accred./Std.	.5	.0	.0–.0	$ 2,135,839	
6. Meetings & Conv.	7.7	3.2	.0–11.3	$ 17,030,758	
7. Exhibits	2.2	.0	.0–.0	$ 3,247,506	
8. Pubs./Adv.	2.3	.0	.0–.9	$ 9,868,759	
9. Pubs./Subs.	1.6	.0	.0–.4	$ 3,667,413	
10. Pubs./Other Sales	2.1	.0	.0–.9	$ 9,013,546	
11. Insurance Programs	1.8	.0	.0–.3	$ 1,437,519	
12. Grants & Cont.	4.6	.0	.0–.0	$ 6,654,106	
13. Investments	4.1	3.4	1.5–5.5	$ 8,327,144	
14. Other	5.6	1.4	.0–5.4	$ 12,403,883	
15. Total Income	100.0%	100.0%	100.0–100.0%	$189,600,437	

Expenses by Object: Respondents: 123

16. Personnel Salaries	32.6%	31.3%	24.3–39.3%	$ 54,600,032	
17. Pers. Taxes & Benefits	6.6	6.7	4.4–8.5	$ 14,860,737	
18. Travel	6.4	5.3	2.9–8.1	$ 12,313,592	
19. Occupancy	5.0	4.3	3.0–6.4	$ 9,195,276	
20. Communication	9.0	6.9	4.6–11.5	$ 19,829,293	
21. Data Processing	.8	.0	.0–.8	$ 2,710,144	
22. Equip. & Supplies	4.5	3.5	1.9–6.0	$ 12,536,277	
23. Acctng. & Legal Fees	3.0	1.3	.6–3.8	$ 5,098,709	
24. Addl. Services & Fees	8.2	3.2	1.0–10.0	$ 26,962,531	
25. Other	15.4	9.7	2.9–22.1	$ 23,456,487	
26. Total Expenses	91.6%	95.8%	87.3–99.4%	$181,563,078	

Expenses by Function: Respondents: 85

27. Exec. & Admin.	31.8%	28.9%	17.3–42.8%	$ 42,031,171	
28. Membership	7.5	2.7	.6–10.0	$ 6,143,131	
29. Public Relations	6.8	1.9	.0–7.1	$ 19,453,351	
30. Govt. Relations	5.4	2.3	.0–7.5	$ 13,819,547	
31. Publications	9.2	3.5	1.3–11.0	$ 18,884,942	
32. Conv. & Meetings	9.3	5.7	1.7–11.4	$ 11,844,210	
33. Educational Programs	7.9	3.9	.4–10.8	$ 14,587,396	
34. Cert./Accred./Std.	.5	.0	.0–.0	$ 4,619,886	
35. Other Programs	12.1	3.2	.0–16.4	$ 20,939,776	
36. Total Expenses	90.7%	96.4%	88.6–100.0%	$152,323,410	

Number of Persons on Staff

Professional Staff	10.7	4.0	1.0–9.0	
Clerical Staff	13.3	3.0	2.0–9.0	
Total Staff	24.0	8.0	3.0–18.8	
Personnel Costs Per Staff Member	$21,341	$20,743	$16,950–$25,420	

Table **13**

Geographical Scope: **All**
Membership Type: **Corporate Associations in Health Care**
Budget Group: **All**

Income: Respondents: 89

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues-Regular	54.6%	60.0%	37.5-75.7%	$49,762,857	
2. Dues-Associates	2.5	.1	.0-1.4	$ 773,292	
3. Special Payments	.9	.0	.0-.0	$ 313,728	
4. Educational Programs	6.1	1.0	.0-7.1	$ 3,462,299	
5. Cert./Accred./Std.	1.0	.0	.0-.0	$ 5,220,093	
6. Meetings & Conv.	7.3	1.5	.0-8.5	$ 3,753,150	
7. Exhibits	3.6	.0	.0-1.5	$ 2,249,447	
8. Pubs./Adv.	2.9	.0	.0-2.8	$ 3,095,372	
9. Pubs./Subs.	1.1	.0	.0-.3	$ 1,350,649	
10. Pubs./Other Sales	2.0	.0	.0-.8	$ 3,758,793	
11. Insurance Programs	1.2	.0	.0-.0	$ 640,476	
12. Grants & Cont.	3.6	.0	.0-1.2	$ 4,616,138	
13. Investments	4.4	3.3	1.4-6.5	$ 6,060,973	
14. Other	8.7	2.4	.6-7.9	$ 6,971,244	
15. Total Income	100.0%	100.0%	100.0-100.0%	$92,028,511	

Expenses by Object: Respondents: 86

16. Personnel Salaries	35.6%	36.3%	26.0-46.5%	$28,999,758	
17. Pers. Taxes & Benefits	6.5	6.6	3.3-8.8	$ 6,206,814	
18. Travel	7.1	5.8	3.5-9.5	$ 5,019,871	
19. Occupancy	4.4	3.9	2.7-5.7	$ 5,383,347	
20. Communication	10.5	8.9	5.5-12.7	$ 8,710,490	
21. Data Processing	.8	.0	.0-.8	$ 1,119,433	
22. Equip. & Supplies	4.6	3.3	1.6-5.8	$ 2,831,804	
23. Acctng. & Legal Fees	2.4	1.3	.6-3.5	$ 2,186,241	
24. Addl. Services & Fees	4.8	1.4	.0-5.0	$ 3,734,118	
25. Other	15.2	10.1	2.2-23.2	$18,778,785	
26. Total Expenses	91.8%	95.9%	88.7-100.0%	$82,970,661	

Expenses by Function: Respondents: 58

27. Exec. & Admin.	35.2%	32.4%	20.7-43.0%	$17,615,290	
28. Membership	9.5	4.2	1.5-10.5	$ 4,042,937	
29. Public Relations	3.3	.0	.0-3.4	$ 5,096,563	
30. Govt. Relations	4.9	.1	.0-6.5	$ 2,686,450	
31. Publications	9.7	4.1	.5-10.2	$ 6,838,918	
32. Conv. & Meetings	8.9	3.5	.8-12.7	$ 2,930,216	
33. Educational Programs	6.3	2.6	.0-7.9	$ 4,635,055	
34. Cert./Accred./Std.	1.1	.0	.0-.0	$ 5,022,928	
35. Other Programs	14.4	4.9	.5-19.6	$14,245,904	
36. Total Expenses	93.5%	95.5%	89.4-100.7%	$63,114,261	

Number of Persons on Staff

Professional Staff	9.6	2.0	1.0-7.0	
Clerical Staff	10.1	3.0	2.0-7.8	
Total Staff	19.7	6.0	3.0-17.3	
Personnel Costs Per Staff Member	$21,071	$19,791	$15,007-$23,547	

Table **14**

Geographical Scope: **All**
Membership Type: **Corporate Associations in Construction**
Budget Group: **All**

Income: Respondents: 111

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	45.8%	45.0%	27.7–61.3%	$43,144,188	
2. Dues–Associates	9.0	1.1	.0–13.8	$ 3,700,279	
3. Special Payments	3.8	.0	.0–.3	$ 2,272,628	
4. Educational Programs	4.4	.0	.0–3.5	$ 3,759,696	
5. Cert./Accred./Std.	.6	.0	.0–.0	$ 568,170	
6. Meetings & Conv.	7.9	2.2	.0–11.1	$ 6,005,372	
7. Exhibits	2.2	.0	.0–.0	$ 1,824,186	
8. Pubs./Adv.	3.1	.0	.0–1.8	$ 6,012,921	
9. Pubs./Subs.	1.4	.0	.0–.0	$ 2,528,062	
10. Pubs./Other Sales	3.1	.0	.0–1.0	$ 6,832,729	
11. Insurance Programs	1.6	.0	.0–.0	$ 628,402	
12. Grants & Cont.	4.4	.0	.0–.1	$ 8,911,969	
13. Investments	4.1	2.4	1.0–5.5	$ 3,301,867	
14. Other	8.6	1.4	.0–5.9	$ 4,730,843	
15. Total Income	100.0%	100.0%	100.0–100.0%	$94,221,312	

Expenses by Object: Respondents: 109

16. Personnel Salaries	33.1%	31.6%	25.4–40.1%	$32,416,829	
17. Pers. Taxes & Benefits	6.5	6.4	3.8–8.5	$ 7,178,469	
18. Travel	6.4	5.4	2.4–7.8	$ 5,802,873	
19. Occupancy	5.0	4.2	2.8–6.5	$ 5,262,167	
20. Communication	9.2	7.7	4.1–11.8	$11,702,537	
21. Data Processing	.8	.0	.0–.6	$ 841,675	
22. Equip. & Supplies	4.9	3.9	2.2–6.7	$ 4,550,339	
23. Acctng. & Legal Fees	2.6	1.5	.7–3.3	$ 1,960,697	
24. Addl. Services & Fees	5.3	2.3	.0–6.9	$ 4,903,740	
25. Other	15.4	7.0	2.5–19.2	$10,997,518	
26. Total Expenses	89.4%	92.2%	77.9–97.6%	$85,616,844	

Expenses by Function: Respondents: 69

27. Exec. & Admin.	34.4%	33.8%	18.2–44.7%	$14,319,824	
28. Membership	11.1	5.1	2.0–11.6	$ 4,842,483	
29. Public Relations	4.8	1.5	.0–3.4	$ 3,013,775	
30. Govt. Relations	5.1	1.2	.0–6.2	$ 3,452,159	
31. Publications	11.2	5.4	2.1–12.3	$12,466,592	
32. Conv. & Meetings	10.2	6.4	1.9–13.8	$ 4,534,460	
33. Educational Programs	5.8	2.0	.0–5.5	$ 3,131,529	
34. Cert./Accred./Std.	.3	.0	.0–.0	$ 251,273	
35. Other Programs	8.0	2.4	.0–8.7	$ 7,884,593	
36. Total Expenses	90.9%	93.7%	84.4–99.1%	$53,896,688	

Number of Persons on Staff

Professional Staff	7.2	2.0	1.0–6.0	
Clerical Staff	8.2	2.0	1.0–6.0	
Total Staff	15.4	5.0	3.0–13.3	
Personnel Costs Per Staff Member	$22,010	$20,785	$16,843–$25,537	

Table **15**

Geographical Scope: **All**
Membership Type: **Corporate Associations in Transportation**
Budget Group: **All**

Income: Respondents: 61

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	52.1%	49.0%	29.7–78.4%	$49,932,189	
2. Dues–Associates	4.5	.0	.0–4.6	$ 1,466,182	
3. Special Payments	1.4	.0	.0–.0	$ 1,842,731	
4. Educational Programs	3.0	.0	.0–2.3	$ 1,062,221	
5. Cert./Accred./Std.	.4	.0	.0–.0	$ 204,588	
6. Meetings & Conv.	8.6	3.3	.0–12.8	$ 4,148,983	
7. Exhibits	2.3	.0	.0–.0	$ 1,168,452	
8. Pubs./Adv.	5.0	.0	.0–4.0	$ 3,872,336	
9. Pubs./Subs.	1.1	.0	.0–.1	$ 1,207,514	
10. Pubs./Other Sales	2.9	.0	.0–1.5	$ 7,181,271	
11. Insurance Programs	1.1	.0	.0–.0	$ 583,868	
12. Grants & Cont.	6.8	.0	.0–1.7	$ 4,847,222	
13. Investments	5.4	2.3	1.0–5.4	$ 2,768,589	
14. Other	5.5	1.4	.0–4.7	$ 3,032,496	
15. Total Income	100.0%	100.0%	100.0–100.0%	$83,318,642	

Expenses by Object: Respondents: 60

16. Personnel Salaries	34.1%	34.1%	26.1–42.3%	$28,660,448	
17. Pers. Taxes & Benefits	7.4	7.1	4.4–9.9	$ 7,366,210	
18. Travel	6.9	5.2	3.0–8.7	$ 5,012,688	
19. Occupancy	4.5	4.0	2.9–5.5	$ 3,537,675	
20. Communication	10.1	9.3	4.8–12.0	$ 7,673,107	
21. Data Processing	1.1	.0	.0–1.0	$ 3,658,285	
22. Equip. & Supplies	4.8	3.4	2.0–6.4	$ 2,868,826	
23. Acctng. & Legal Fees	3.0	1.5	.5–4.9	$ 1,479,607	
24. Addl. Services & Fees	7.8	2.9	.2–8.3	$ 9,878,693	
25. Other	15.0	8.9	2.6–19.5	$ 9,860,015	
26. Total Expenses	94.7%	96.3%	90.0–99.4%	$79,995,554	

Expenses by Function: Respondents: 44

27. Exec. & Admin.	35.1%	34.9%	17.9–42.8%	$13,959,103	
28. Membership	10.0	4.7	2.2–10.5	$ 3,975,068	
29. Public Relations	4.9	.3	.0–5.0	$ 5,803,084	
30. Govt. Relations	3.9	.3	.0–2.8	$ 1,810,794	
31. Publications	11.7	5.8	1.6–12.9	$ 8,719,500	
32. Conv. & Meetings	9.8	5.8	.4–14.8	$ 4,144,226	
33. Educational Programs	3.6	.0	.0–3.8	$ 853,960	
34. Cert./Accred./Std.	.2	.0	.0–.0	$ 108,585	
35. Other Programs	15.4	3.8	.0–25.0	$33,093,827	
36. Total Expenses	94.7%	96.6%	90.0–99.4%	$72,468,147	

Number of Persons on Staff

Professional Staff	13.5	4.0	1.3–9.0	
Clerical Staff	11.0	4.0	2.0–7.0	
Total Staff	24.5	8.0	3.3–17.8	
Personnel Costs Per Staff Member	$21,629	$20,196	$17,841–$25,420	

Table **16**

Geographical Scope: **All**
Membership Type: **Corporate Associations in Wholesale or Retail Trade**
Budget Group: **All**

Income: Respondents: 120

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues-Regular	43.3%	38.3%	24.3-59.1%	$31,119,241	
2. Dues-Associates	4.9	1.2	.0-5.0	$ 2,436,623	
3. Special Payments	1.1	.0	.0-.0	$ 468,000	
4. Educational Programs	3.7	.1	.0-3.1	$ 2,525,958	
5. Cert./Accred./Std.	.7	.0	.0-.0	$ 716,094	
6. Meetings & Conv.	9.8	3.1	.0-11.9	$ 5,707,386	
7. Exhibits	8.2	.0	.0-9.0	$ 7,142,157	
8. Pubs./Adv.	4.3	.0	.0-4.8	$ 4,018,221	
9. Pubs./Subs.	.7	.0	.0-.0	$ 766,311	
10. Pubs./Other Sales	2.3	.0	.0-1.2	$ 4,171,132	
11. Insurance Programs	4.7	.0	.0-4.7	$ 1,984,355	
12. Grants & Cont.	3.2	.0	.0-.0	$ 3,880,297	
13. Investments	4.0	2.5	1.0-6.0	$ 2,944,387	
14. Other	9.2	2.8	.3-9.6	$ 6,973,713	
15. Total Income	100.0%	100.0%	100.0-100.0%	$74,853,875	

Expenses by Object: Respondents: 113

16. Personnel Salaries	31.1%	31.3%	22.5-40.1%	$22,702,037	
17. Pers. Taxes & Benefits	5.7	5.4	3.0-7.7	$ 4,239,286	
18. Travel	6.2	5.6	3.0-8.0	$ 4,355,701	
19. Occupancy	4.4	3.9	2.3-5.4	$ 3,366,217	
20. Communication	10.0	8.2	5.3-13.1	$ 7,613,496	
21. Data Processing	.9	.0	.0-.6	$ 805,700	
22. Equip. & Supplies	3.6	2.6	1.7-4.2	$ 2,439,401	
23. Acctng. & Legal Fees	2.6	1.2	.7-3.0	$ 2,205,254	
24. Addl. Services & Fees	5.0	1.5	.0-6.1	$ 4,214,015	
25. Other	18.7	10.6	3.2-29.1	$15,047,500	
26. Total Expenses	88.2%	95.7%	81.7-98.9%	$66,988,607	

Expenses by Function: Respondents: 79

27. Exec. & Admin.	36.0%	33.8%	20.3-46.8%	$16,394,961	
28. Membership	6.9	3.7	1.5-6.7	$ 3,660,134	
29. Public Relations	4.4	1.2	.0-5.0	$ 4,283,149	
30. Govt. Relations	4.1	1.2	.0-5.0	$ 2,018,307	
31. Publications	10.6	6.0	1.9-13.5	$ 7,989,780	
32. Conv. & Meetings	13.5	8.3	2.2-22.2	$ 6,357,956	
33. Educational Programs	5.0	2.5	.0-6.0	$ 2,414,492	
34. Cert./Accred./Std.	.4	.0	.0-.0	$ 166,771	
35. Other Programs	12.3	2.8	.0-18.0	$ 9,927,405	
36. Total Expenses	93.1%	97.2%	84.4-100.0%	$53,212,955	

Number of Persons on Staff

Professional Staff	4.6	3.0	1.0-5.0	
Clerical Staff	5.4	2.0	1.0-7.0	
Total Staff	10.1	5.0	2.0-12.0	
Personnel Costs Per Staff Member	$19,400	$19,162	$14,317-$23,318	

Table 17

Geographical Scope: **All**
Membership Type: **Corporate Associations in Service industries**
Budget Group: **All**

Income: Respondents: 114

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	42.1%	41.6%	21.3–57.3%	$ 44,054,166	
2. Dues–Associates	5.1	.2	.0–3.8	$ 3,043,160	
3. Special Payments	3.0	.0	.0–.7	$ 3,251,913	
4. Educational Programs	6.0	.5	.0–6.9	$ 6,789,578	
5. Cert./Accred./Std.	.9	.0	.0–.0	$ 965,924	
6. Meetings & Conv.	8.3	2.4	.0–9.5	$ 8,320,758	
7. Exhibits	6.4	.0	.0–4.4	$ 5,300,223	
8. Pubs./Adv.	3.6	.0	.0–2.2	$ 6,642,805	
9. Pubs./Subs.	2.5	.0	.0–.3	$ 4,734,116	
10. Pubs./Other Sales	3.4	.0	.0–1.9	$ 7,511,708	
11. Insurance Programs	1.6	.0	.0–.4	$ 2,254,538	
12. Grants & Cont.	3.0	.0	.0–.0	$ 4,665,938	
13. Investments	4.4	2.9	1.0–5.6	$ 5,193,805	
14. Other	9.9	2.3	.2–10.3	$ 11,721,901	
15. Total Income	100.0%	100.0%	100.0–100.0%	$114,450,533	

Expenses by Object: Respondents: 108

16. Personnel Salaries	31.9%	28.1%	22.8–39.5%	$ 33,079,157	
17. Pers. Taxes & Benefits	6.2	5.4	3.7–7.9	$ 6,728,298	
18. Travel	6.1	4.6	2.1–6.7	$ 5,302,756	
19. Occupancy	4.7	4.0	2.5–5.9	$ 5,792,620	
20. Communication	9.5	7.0	3.7–12.1	$ 13,845,381	
21. Data Processing	1.3	.0	.0–1.5	$ 1,787,880	
22. Equip. & Supplies	3.9	2.8	1.7–4.7	$ 4,363,793	
23. Acctng. & Legal Fees	3.4	1.6	.7–3.5	$ 3,176,054	
24. Addl. Services & Fees	5.5	2.7	.0–6.4	$ 6,654,866	
25. Other	19.7	12.2	4.0–29.2	$ 19,025,569	
26. Total Expenses	92.0%	94.0%	84.3–99.3%	$ 99,756,374	

Expenses by Function: Respondents: 75

27. Exec. & Admin.	30.6%	25.2%	18.1–40.5%	$ 22,700,830	
28. Membership	7.9	3.9	1.5–9.3	$ 5,793,602	
29. Public Relations	4.6	.9	.0–4.9	$ 6,051,976	
30. Govt. Relations	4.7	1.3	.0–5.2	$ 4,513,948	
31. Publications	13.2	5.7	1.8–13.6	$ 16,546,934	
32. Conv. & Meetings	9.7	5.0	1.0–15.6	$ 7,776,010	
33. Educational Programs	4.9	1.6	.0–6.4	$ 4,919,682	
34. Cert./Accred./Std.	.6	.0	.0–.0	$ 1,439,960	
35. Other Programs	13.9	5.1	.0–23.1	$ 14,542,001	
36. Total Expenses	90.1%	95.3%	82.2–99.4%	$ 84,284,943	

Number of Persons on Staff

Professional Staff	6.4	3.0	1.0–8.0	
Clerical Staff	8.8	4.0	2.0–9.5	
Total Staff	15.2	7.0	3.0–17.0	
Personnel Costs Per Staff Member	$20,677	$20,286	$15,786–$24,000	

Table **18**

Geographical Scope: **All**
Membership Type: **Corporate Associations in Government**
Budget Group: **All**

Income: Respondents: 46

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues-Regular	37.5%	38.9%	14.2-57.0%	$18,253,801	
2. Dues-Associates	3.0	.0	.0-.7	$ 496,202	
3. Special Payments	.2	.0	.0-.0	$ 47,366	
4. Educational Programs	5.4	.0	.0-5.7	$ 2,549,289	
5. Cert./Accred./Std.	1.9	.0	.0-.0	$ 654,327	
6. Meetings & Conv.	11.8	4.8	.0-13.1	$ 4,525,634	
7. Exhibits	.9	.0	.0-1.3	$ 573,658	
8. Pubs./Adv.	5.9	.5	.0-6.7	$ 5,664,840	
9. Pubs./Subs.	3.5	.0	.0-1.4	$ 3,695,315	
10. Pubs./Other Sales	7.0	1.0	.0-5.1	$ 6,454,622	
11. Insurance Programs	.5	.0	.0-.0	$ 226,857	
12. Grants & Cont.	10.1	2.4	.0-7.7	$ 4,577,635	
13. Investments	5.4	2.5	1.0-4.1	$ 2,385,392	
14. Other	6.8	2.3	.4-7.5	$ 3,648,422	
15. Total Income	100.0%	100.0%	100.0-100.0%	$53,753,360	

Expenses by Object: Respondents: 45

16. Personnel Salaries	34.6%	31.7%	25.1-42.5%	$16,153,854	
17. Pers. Taxes & Benefits	6.4	5.4	3.7-8.1	$ 3,440,329	
18. Travel	5.7	4.3	2.1-7.1	$ 3,063,744	
19. Occupancy	4.8	4.2	2.4-6.0	$ 2,878,777	
20. Communication	14.2	10.8	6.4-19.6	$10,563,602	
21. Data Processing	1.2	.6	.0-1.6	$ 620,020	
22. Equip. & Supplies	5.1	4.0	2.3-6.7	$ 2,657,729	
23. Acctng. & Legal Fees	1.5	.9	.3-1.7	$ 1,033,121	
24. Addl. Services & Fees	3.5	1.0	.0-3.9	$ 2,527,934	
25. Other	16.9	7.5	1.6-24.5	$ 8,207,349	
26. Total Expenses	93.8%	97.6%	86.7-100.5%	$51,146,459	

Expenses by Function: Respondents: 35

27. Exec. & Admin.	31.6%	22.9%	14.2-39.3%	$ 9,536,593	
28. Membership	11.0	4.7	1.4-10.4	$ 3,850,734	
29. Public Relations	2.3	.0	.0-1.3	$ 1,929,042	
30. Govt. Relations	1.8	.0	.0-2.2	$ 1,084,500	
31. Publications	20.0	13.0	3.7-21.9	$13,899,744	
32. Conv. & Meetings	9.9	5.3	.0-10.3	$ 3,385,765	
33. Educational Programs	3.9	.0	.0-5.6	$ 2,068,523	
34. Cert./Accred./Std.	.3	.0	.0-.0	$ 101,461	
35. Other Programs	13.7	5.1	.0-13.0	$ 7,261,654	
36. Total Expenses	94.5%	97.8%	92.3-100.1%	$43,118,016	

Number of Persons on Staff

Professional Staff	8.1	5.0	2.0-12.0	
Clerical Staff	12.8	5.0	2.0-14.0	
Total Staff	20.8	11.5	4.0-25.0	
Personnel Costs Per Staff Member	$18,037	$18,467	$14,678-$20,845	

Table **19**

Geographical Scope: **All**
Membership Type: **Corporate Associations in Education**
Budget Group: **All**

Income: Respondents: 71

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues-Regular	46.7%	43.8%	26.8-69.1%	$ 43,046,565	
2. Dues-Associates	3.1	.0	.0-2.4	$ 1,022,579	
3. Special Payments	.3	.0	.0-.0	$ 70,320	
4. Educational Programs	5.0	1.0	.0-6.3	$ 6,327,165	
5. Cert./Accred./Std.	.8	.0	.0-.0	$ 2,128,451	
6. Meetings & Conv.	10.6	5.5	.0-13.1	$ 9,065,830	
7. Exhibits	3.0	.0	.0-2.5	$ 1,159,038	
8. Pubs./Adv.	3.4	.8	.0-2.8	$ 9,921,334	
9. Pubs./Subs.	4.4	.0	.0-3.0	$ 5,892,195	
10. Pubs./Other Sales	4.4	1.0	.0-3.8	$ 4,158,080	
11. Insurance Programs	.6	.0	.0-.0	$ 368,065	
12. Grants & Cont.	5.0	.0	.0-2.8	$ 2,738,711	
13. Investments	5.3	3.1	.9-5.8	$ 4,692,651	
14. Other	7.2	2.7	.3-6.9	$ 14,735,976	
15. Total Income	100.0%	100.0%	100.0-100.0%	$105,326,960	

Expenses by Object: Respondents: 65

16. Personnel Salaries	32.6%	31.0%	21.6-39.5%	$ 29,199,627	
17. Pers. Taxes & Benefits	6.4	5.5	3.3-8.8	$ 7,670,655	
18. Travel	6.3	5.3	2.3-8.5	$ 5,275,851	
19. Occupancy	4.5	3.7	2.2-6.0	$ 4,702,656	
20. Communication	13.7	10.4	5.3-18.5	$ 13,893,893	
21. Data Processing	1.3	.9	.0-1.8	$ 1,072,346	
22. Equip. & Supplies	4.9	3.5	1.9-6.0	$ 9,419,441	
23. Acctng. & Legal Fees	1.8	1.1	.5-2.0	$ 1,758,277	
24. Addl. Services & Fees	5.4	2.6	.1-5.6	$ 14,187,339	
25. Other	15.8	8.3	2.1-23.7	$ 10,742,874	
26. Total Expenses	92.7%	97.0%	85.3-101.0%	$ 97,922,959	

Expenses by Function: Respondents: 45

27. Exec. & Admin.	29.1%	23.4%	14.9-36.0%	$ 22,131,192	
28. Membership	11.1	5.4	1.4-11.9	$ 4,476,314	
29. Public Relations	2.3	.0	.0-.8	$ 2,348,525	
30. Govt. Relations	2.8	.0	.0-2.5	$ 1,954,498	
31. Publications	16.8	9.9	3.4-20.1	$ 16,022,607	
32. Conv. & Meetings	9.4	5.5	1.0-11.5	$ 5,132,530	
33. Educational Programs	5.4	1.3	.0-9.2	$ 5,450,858	
34. Cert./Accred./Std.	2.0	.0	.0-.0	$ 4,662,834	
35. Other Programs	13.5	3.7	.0-12.4	$ 16,443,334	
36. Total Expenses	92.3%	98.3%	90.4-101.0%	$ 78,622,692	

Number of Persons on Staff

Professional Staff	10.6	4.0	2.0-9.3	
Clerical Staff	13.2	5.0	2.0-13.3	
Total Staff	23.9	12.0	3.0-23.0	
Personnel Costs Per Staff Member	$19,445	$19,612	$15,577-$22,458	

Table **20**

Geographical Scope: **All**
Membership Type: **Individual Associations in Legal Professions**
Budget Group: **All**

Income: Respondents: 29

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	56.8%	55.8%	43.8–69.3%	$19,503,096	
2. Dues–Associates	3.0	.1	.0–2.5	$ 566,882	
3. Special Payments	3.3	.0	.0–2.5	$ 766,636	
4. Educational Programs	6.6	.8	.0–7.3	$ 1,744,083	
5. Cert./Accred./Std.	.2	.0	.0–.0	$ 73,800	
6. Meetings & Conv.	7.6	.7	.0–5.4	$ 807,600	
7. Exhibits	3.5	.0	.0–.9	$ 221,702	
8. Pubs./Adv.	2.4	1.2	.0–2.9	$ 786,273	
9. Pubs./Subs.	3.7	.0	.0–.3	$ 1,178,989	
10. Pubs./Other Sales	2.6	.1	.0–3.3	$ 868,402	
11. Insurance Programs	1.0	.0	.0–.4	$ 186,817	
12. Grants & Cont.	.7	.0	.0–.0	$ 170,938	
13. Investments	5.1	4.7	2.3–6.3	$ 1,506,867	
14. Other	3.6	1.8	.2–3.5	$ 872,406	
15. Total Income	100.0%	100.0%	100.0–100.0%	$29,254,491	

Expenses by Object: Respondents: 28

16. Personnel Salaries	31.9%	31.5%	22.8–38.8%	$ 9,771,874	
17. Pers. Taxes & Benefits	5.9	6.6	4.0–8.0	$ 2,004,644	
18. Travel	4.3	3.0	1.6–6.0	$ 1,463,725	
19. Occupancy	5.8	5.5	3.4–7.3	$ 1,665,983	
20. Communication	15.0	12.4	8.2–22.3	$ 3,754,045	
21. Data Processing	1.5	.9	.0–2.2	$ 397,875	
22. Equip. & Supplies	4.8	3.6	2.4–6.0	$ 1,552,806	
23. Acctng. & Legal Fees	1.6	1.0	.4–1.8	$ 574,296	
24. Addl. Services & Fees	4.1	2.6	.0–5.3	$ 1,347,618	
25. Other	12.2	5.6	.9–22.1	$ 4,602,665	
26. Total Expenses	86.9%	91.4%	81.8–99.8%	$27,135,531	

Expenses by Function: Respondents: 19

27. Exec. & Admin.	34.5%	31.3%	15.8–53.7%	$ 5,222,540	
28. Membership	11.9	4.9	.1–19.7	$ 1,495,643	
29. Public Relations	7.3	.3	.0–9.6	$ 2,050,680	
30. Govt. Relations	3.2	.0	.0–2.7	$ 414,676	
31. Publications	10.2	10.5	.3–15.8	$ 1,864,080	
32. Conv. & Meetings	8.3	4.7	2.4–9.5	$ 777,634	
33. Educational Programs	6.5	.2	.0–9.0	$ 1,376,208	
34. Cert./Accred./Std.	.2	.0	.0–.0	$ 42,456	
35. Other Programs	7.4	4.1	.0–11.1	$ 1,374,141	
36. Total Expenses	89.5%	97.9%	85.9–101.1%	$14,618,058	

Number of Persons on Staff

Professional Staff	7.8	4.0	1.0–9.8	
Clerical Staff	10.3	6.0	1.5–12.0	
Total Staff	18.1	10.0	3.5–22.3	
Personnel Costs Per Staff Member	$17,076	$17,142	$14,389–$21,635	

Table 21

Geographical Scope: **All**
Membership Type: **Individual Associations in Medical Professions**
Budget Group: **All**

Income: Respondents: 91

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues-Regular	52.0%	50.7%	39.0-69.7%	$ 62,117,134	
2. Dues-Associates	2.8	.1	.0-1.6	$ 2,159,531	
3. Special Payments	1.7	.0	.0-.4	$ 1,004,021	
4. Educational Programs	4.2	.0	.0-2.8	$ 4,125,341	
5. Cert./Accred./Std.	.9	.0	.0-.0	$ 2,174,179	
6. Meetings & Conv.	6.7	2.5	.0-9.2	$ 4,965,229	
7. Exhibits	2.4	.5	.0-3.3	$ 3,820,186	
8. Pubs./Adv.	6.0	3.4	.0-10.2	$ 9,170,180	
9. Pubs./Subs.	2.8	.1	.0-2.5	$ 6,889,932	
10. Pubs./Other Sales	2.4	.0	.0-1.2	$ 5,574,068	
11. Insurance Programs	1.6	.0	.0-.5	$ 731,804	
12. Grants & Cont.	3.4	.0	.0-2.7	$ 4,764,551	
13. Investments	5.7	4.5	2.3-7.7	$ 8,640,280	
14. Other	7.4	3.4	1.0-8.3	$ 10,990,010	
15. Total Income	100.0%	100.0%	100.0-100.0%	$127,126,446	

Expenses by Object: Respondents: 88

16. Personnel Salaries	30.2%	29.6%	22.0-36.7%	$ 32,469,310	
17. Pers. Taxes & Benefits	6.5	4.7	3.3-7.8	$ 7,780,621	
18. Travel	8.1	7.1	3.8-10.6	$ 8,737,297	
19. Occupancy	4.6	3.8	2.3-6.2	$ 6,647,370	
20. Communication	14.5	12.7	7.6-18.8	$ 19,468,889	
21. Data Processing	1.4	.5	.0-1.8	$ 2,068,086	
22. Equip. & Supplies	4.2	3.1	1.8-5.7	$ 4,019,353	
23. Acctng. & Legal Fees	3.0	2.0	.9-4.1	$ 3,689,981	
24. Addl. Services & Fees	3.7	1.2	.0-3.9	$ 6,174,548	
25. Other	16.0	12.6	3.5-24.4	$ 23,573,220	
26. Total Expenses	92.4%	96.3%	88.6-100.2%	$114,628,675	

Expenses by Function: Respondents: 60

27. Exec. & Admin.	33.9%	28.8%	16.8-42.1%	$ 25,213,007	
28. Membership	7.4	4.9	1.8-10.4	$ 5,338,258	
29. Public Relations	3.4	1.5	.0-4.5	$ 5,563,883	
30. Govt. Relations	4.0	2.3	.0-6.0	$ 4,200,383	
31. Publications	15.1	12.2	5.2-18.8	$ 18,745,430	
32. Conv. & Meetings	10.7	9.3	2.8-14.7	$ 5,972,017	
33. Educational Programs	5.9	2.9	.0-7.6	$ 6,966,443	
34. Cert./Accred./Std.	2.2	.0	.0-1.3	$ 5,114,604	
35. Other Programs	11.9	7.7	1.9-18.8	$ 16,060,813	
36. Total Expenses	94.7%	96.3%	90.2-100.4%	$ 93,174,838	

Number of Persons on Staff

Professional Staff	9.2	3.0	1.0-8.3	
Clerical Staff	13.3	5.0	2.0-16.0	
Total Staff	22.5	8.0	3.0-23.5	
Personnel Costs Per Staff Member	$17,731	$16,950	$12,911-$19,948	

Table **22**

Geographical Scope: **All**
Membership Type: **Individual Associations in Educational Professions**
Budget Group: **All**

Income: Respondents: 86

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	39.1%	39.0%	19.1–56.6%	$ 32,559,027	
2. Dues–Associates	3.3	.3	.0–3.4	$ 2,057,805	
3. Special Payments	2.2	.0	.0–.0	$ 433,178	
4. Educational Programs	7.2	3.0	.0–6.7	$ 10,157,380	
5. Cert./Accred./Std.	1.0	.0	.0–.0	$ 3,866,096	
6. Meetings & Conv.	12.1	9.1	2.1–15.4	$ 7,406,158	
7. Exhibits	4.3	1.1	.0–5.8	$ 8,262,130	
8. Pubs./Adv.	4.9	1.4	.0–7.2	$ 10,206,518	
9. Pubs./Subs.	6.2	.0	.0–7.3	$ 10,365,276	
10. Pubs./Other Sales	6.5	1.4	.0–7.7	$ 15,283,097	
11. Insurance Programs	1.2	.0	.0–.0	$ 514,139	
12. Grants & Cont.	3.0	.0	.0–2.0	$ 4,035,606	
13. Investments	4.5	2.5	1.0–4.3	$ 5,210,620	
14. Other	4.5	1.9	.5–5.0	$ 4,603,221	
15. Total Income	100.0%	100.0%	100.0–100.0%	$114,960,251	

Expenses by Object: Respondents: 83

16. Personnel Salaries	28.0%	27.4%	19.8–34.7%	$ 30,131,853	
17. Pers. Taxes & Benefits	5.1	4.9	3.1–7.5	$ 6,004,337	
18. Travel	6.8	6.0	2.8–8.2	$ 6,446,393	
19. Occupancy	4.1	3.5	2.0–5.4	$ 4,437,278	
20. Communication	17.8	12.9	7.1–26.7	$ 26,967,698	
21. Data Processing	1.5	1.1	.0–2.3	$ 1,663,351	
22. Equip. & Supplies	4.4	2.9	1.8–5.2	$ 4,538,338	
23. Acctng. & Legal Fees	1.5	1.0	.5–1.8	$ 1,959,761	
24. Addl. Services & Fees	5.4	1.7	.0–5.7	$ 6,797,826	
25. Other	17.8	9.8	2.6–27.6	$ 19,555,398	
26. Total Expenses	92.5%	97.2%	90.0–100.1%	$108,502,233	

Expenses by Function: Respondents: 64

27. Exec. & Admin.	26.5%	25.9%	14.3–33.0%	$ 17,449,582	
28. Membership	8.9	6.2	2.0–14.4	$ 7,226,750	
29. Public Relations	2.1	.0	.0–2.0	$ 1,494,976	
30. Govt. Relations	2.3	.0	.0–1.9	$ 1,897,529	
31. Publications	19.5	12.7	3.5–34.4	$ 32,010,347	
32. Conv. & Meetings	11.5	9.6	3.7–16.1	$ 9,732,424	
33. Educational Programs	9.5	3.2	.0–10.8	$ 8,061,112	
34. Cert./Accred./Std.	1.6	.0	.0–.0	$ 2,842,657	
35. Other Programs	9.0	3.0	.0–9.2	$ 8,113,297	
36. Total Expenses	90.9%	96.3%	91.3–100.0%	$ 88,828,674	

Number of Persons on Staff

Professional Staff	7.7	3.0	2.0–9.0	
Clerical Staff	11.9	5.0	2.0–13.5	
Total Staff	19.5	10.5	4.0–22.0	
Personnel Costs Per Staff Member	$18,305	$17,798	$13,527–$22,029	

Table **23**

Geographical Scope: **All**
Membership Type: **Individual Associations in Business Professions**
Budget Group: **All**

Income: Respondents: 180

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	43.3%	39.1%	22.9–59.1%	$ 71,919,695	
2. Dues–Associates	4.2	.5	.0–3.9	$ 4,015,868	
3. Special Payments	3.2	.0	.0–.7	$ 3,801,785	
4. Educational Programs	6.4	.7	.0–5.8	$ 16,568,425	
5. Cert./Accred./Std.	.5	.0	.0–.0	$ 3,960,750	
6. Meetings & Conv.	8.6	3.4	.0–12.1	$ 14,854,056	
7. Exhibits	5.9	.0	.0–3.3	$ 7,315,798	
8. Pubs./Adv.	4.4	.2	.0–4.5	$ 8,156,890	
9. Pubs./Subs.	2.2	.0	.0–.4	$ 5,318,749	
10. Pubs./Other Sales	3.6	.0	.0–1.2	$ 16,521,754	
11. Insurance Programs	2.1	.0	.0–.3	$ 1,290,158	
12. Grants & Cont.	2.2	.0	.0–.0	$ 4,376,728	
13. Investments	3.9	2.7	1.1–5.4	$ 8,147,426	
14. Other	9.4	2.8	.4–9.7	$ 8,966,998	
15. Total Income	100.0%	100.0%	100.0–100.0%	$175,215,080	

Expenses by Object: Respondents: 174

16. Personnel Salaries	28.6%	26.9%	19.8–36.7%	$ 46,503,144	
17. Pers. Taxes & Benefits	4.9	4.4	2.4–6.7	$ 11,219,119	
18. Travel	6.3	5.1	2.4–7.0	$ 12,173,925	
19. Occupancy	6.2	3.8	2.4–5.6	$ 7,399,565	
20. Communication	11.3	7.2	4.3–15.3	$ 25,286,135	
21. Data Processing	1.3	.0	.0–1.5	$ 2,682,636	
22. Equip. & Supplies	3.9	2.8	1.8–4.9	$ 6,520,777	
23. Acctng. & Legal Fees	2.6	1.4	.7–2.8	$ 4,557,334	
24. Addl. Services & Fees	6.9	2.6	.0–9.2	$ 17,263,255	
25. Other	17.6	10.1	3.2–28.6	$ 29,662,151	
26. Total Expenses	89.5%	93.7%	82.0–99.2%	$163,268,041	

Expenses by Function: Respondents: 121

27. Exec. & Admin.	34.9%	30.2%	19.3–44.9%	$ 36,252,765	
28. Membership	7.3	4.1	1.3–9.9	$ 9,446,539	
29. Public Relations	5.1	1.2	.0–4.6	$ 11,352,759	
30. Govt. Relations	4.3	1.4	.0–4.4	$ 8,761,865	
31. Publications	10.9	7.1	2.2–13.5	$ 23,705,675	
32. Conv. & Meetings	12.6	8.8	2.3–18.7	$ 14,313,531	
33. Educational Programs	7.9	2.8	.0–8.2	$ 16,425,363	
34. Cert./Accred./Std.	.9	.0	.0–.0	$ 3,491,797	
35. Other Programs	10.0	3.4	.0–11.7	$ 9,631,333	
36. Total Expenses	93.8%	95.9%	87.1–100.0%	$133,381,627	

Number of Persons on Staff

Professional Staff	5.3	2.0	1.0–5.0	
Clerical Staff	7.9	3.0	1.0–8.0	
Total Staff	13.3	5.0	3.0–13.0	
Personnel Costs Per Staff Member	$18,200	$18,131	$14,060–$22,633	

Table **24**

Geographical Scope: **All**
Membership Type: **Individual Associations in Technical Professions**
Budget Group: **All**

Income: Respondents: 58

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	33.0%	27.2%	12.3–49.0%	$17,616,465	
2. Dues–Associates	2.4	.0	.0–2.9	$ 1,007,382	
3. Special Payments	.7	.0	.0–.1	$ 203,461	
4. Educational Programs	8.5	.5	.0–12.5	$ 6,123,718	
5. Cert./Accred./Std.	3.8	.0	.0–.2	$ 3,943,654	
6. Meetings & Conv.	11.6	6.4	2.1–14.7	$ 5,513,303	
7. Exhibits	5.0	.0	.0–5.5	$ 3,415,937	
8. Pubs./Adv.	8.1	1.8	.0–14.8	$10,051,460	
9. Pubs./Subs.	6.6	1.9	.0–7.6	$ 8,011,642	
10. Pubs./Other Sales	9.8	4.0	.0–13.3	$15,532,626	
11. Insurance Programs	.2	.0	.0–.0	$ 103,516	
12. Grants & Cont.	1.3	.0	.0–1.0	$ 922,749	
13. Investments	4.7	2.0	.8–3.8	$ 3,846,832	
14. Other	4.3	1.7	.4–4.2	$ 4,707,737	
15. Total Income	100.0%	100.0%	100.0–100.0%	$81,000,482	

Expenses by Object: Respondents: 55

16. Personnel Salaries	26.8%	25.9%	20.2–32.3%	$20,173,805	
17. Pers. Taxes & Benefits	5.0	4.3	3.0–6.6	$ 3,823,395	
18. Travel	5.2	4.3	2.0–6.7	$ 3,332,800	
19. Occupancy	3.9	3.5	2.3–4.9	$ 2,977,741	
20. Communication	16.5	11.8	4.8–28.9	$15,322,570	
21. Data Processing	1.8	1.2	.0–2.7	$ 1,320,332	
22. Equip. & Supplies	4.2	2.9	1.9–4.2	$ 3,115,237	
23. Acctng. & Legal Fees	1.6	1.2	.5–1.8	$ 1,391,120	
24. Addl. Services & Fees	4.4	1.9	.0–6.5	$ 5,263,611	
25. Other	16.6	11.6	3.2–26.6	$15,766,866	
26. Total Expenses	86.1%	93.1%	82.6–99.2%	$72,487,477	

Expenses by Function: Respondents: 47

27. Exec. & Admin.	25.7%	18.2%	12.4–31.7%	$10,901,567	
28. Membership	8.7	6.7	1.2–10.5	$ 5,572,399	
29. Public Relations	1.1	.0	.0–1.4	$ 696,334	
30. Govt. Relations	2.7	.0	.0–.1	$ 1,952,385	
31. Publications	22.2	16.8	6.2–33.9	$27,264,722	
32. Conv. & Meetings	11.9	9.8	4.3–16.2	$ 6,779,531	
33. Educational Programs	7.1	2.8	.0–11.6	$ 5,424,874	
34. Cert./Accred./Std.	2.6	.0	.0–.7	$ 2,331,493	
35. Other Programs	7.5	1.4	.0–7.0	$ 4,044,688	
36. Total Expenses	89.3%	93.3%	85.5–99.4%	$64,967,993	

Number of Persons on Staff

Professional Staff	7.7	5.0	1.5–9.5	
Clerical Staff	11.1	6.5	2.0–14.0	
Total Staff	18.8	12.0	4.5–23.5	
Personnel Costs Per Staff Member	$16,391	$17,432	$13,699–$21,069	

Table **25**

Geographical Scope: **All**
Membership Type: **Individual Fraternal/Recreational Associations**
Budget Group: **All**

Income: Respondents: 24

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	42.1%	42.9%	17.9–62.2%	$ 7,429,568	
2. Dues–Associates	3.4	.4	.0–3.9	$ 461,080	
3. Special Payments	7.3	.0	.0–11.2	$ 951,398	
4. Educational Programs	5.7	.7	.0–8.4	$ 952,616	
5. Cert./Accred./Std.	2.2	.0	.0–.0	$ 630,499	
6. Meetings & Conv.	8.4	2.5	.0–15.1	$ 1,173,233	
7. Exhibits	5.4	.0	.0–1.9	$ 594,128	
8. Pubs./Adv.	3.6	.0	.0–5.4	$ 840,850	
9. Pubs./Subs.	1.9	.0	.0–1.8	$ 367,330	
10. Pubs./Other Sales	2.5	.0	.0–.8	$ 623,173	
11. Insurance Programs	.3	.0	.0–.0	$ 70,027	
12. Grants & Cont.	3.8	.0	.0–1.1	$ 398,431	
13. Investments	6.4	4.3	.8–9.7	$ 957,079	
14. Other	6.9	3.9	.0–6.1	$ 1,360,526	
15. Total Income	100.0%	100.0%	100.0–100.0%	$16,809,938	

Expenses by Object: Respondents: 23

16. Personnel Salaries	22.5%	21.9%	18.6–28.5%	$ 4,167,051	
17. Pers. Taxes & Benefits	4.4	4.3	2.8–5.6	$ 736,784	
18. Travel	11.3	8.1	3.5–13.8	$ 1,417,603	
19. Occupancy	4.6	4.0	2.1–6.7	$ 857,641	
20. Communication	14.2	13.5	6.6–18.4	$ 2,576,802	
21. Data Processing	2.0	1.8	.0–2.9	$ 345,707	
22. Equip. & Supplies	2.8	2.5	1.1–3.4	$ 532,952	
23. Acctng. & Legal Fees	1.4	.7	.4–1.9	$ 196,548	
24. Addl. Services & Fees	2.4	.5	.0–2.9	$ 370,459	
25. Other	20.1	16.5	5.9–35.0	$ 4,190,071	
26. Total Expenses	85.5%	93.3%	82.1–97.5%	$15,391,618	

Expenses by Function: Respondents: 16

27. Exec. & Admin.	33.7%	31.9%	22.1–42.6%	$ 2,939,467	
28. Membership	6.4	5.6	1.6–6.7	$ 735,304	
29. Public Relations	2.2	.0	.0–3.7	$ 261,166	
30. Govt. Relations	.8	.0	.0–.1	$ 63,329	
31. Publications	11.5	10.7	1.0–19.4	$ 1,494,789	
32. Conv. & Meetings	14.0	12.6	3.9–19.3	$ 1,244,478	
33. Educational Programs	7.3	6.7	.0–11.2	$ 590,780	
34. Cert./Accred./Std.	1.6	.0	.0–.8	$ 306,851	
35. Other Programs	10.7	4.6	.0–11.7	$ 700,429	
36. Total Expenses	88.1%	94.0%	82.7–98.6%	$ 8,336,593	

Number of Persons on Staff

Professional Staff	5.8	5.0	1.0–8.0	
Clerical Staff	7.8	5.5	1.0–13.0	
Total Staff	13.5	11.0	2.0–21.0	
Personnel Costs Per Staff Member	$15,645	$14,254	$10,587–$17,634	

Table **26**

Geographical Scope: **All**
Membership Type: **All**
Budget Group: **Less than $100,000**

Income: Respondents: 88

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	54.5%	54.9%	35.5–79.1%	$3,170,949	
2. Dues–Associates	7.0	1.1	.0–7.6	$ 341,548	
3. Special Payments	3.1	.0	.0–.7	$ 188,020	
4. Educational Programs	2.8	.0	.0–1.2	$ 146,167	
5. Cert./Accred./Std.	.7	.0	.0–.0	$ 51,105	
6. Meetings & Conv.	9.6	2.8	.0–15.5	$ 515,702	
7. Exhibits	1.3	.0	.0–.0	$ 72,206	
8. Pubs./Adv.	2.2	.0	.0–.0	$ 118,586	
9. Pubs./Subs.	.6	.0	.0–.0	$ 31,809	
10. Pubs./Other Sales	2.4	.0	.0–.0	$ 73,719	
11. Insurance Programs	1.2	.0	.0–.0	$ 64,231	
12. Grants & Cont.	1.7	.0	.0–.0	$ 73,803	
13. Investments	3.9	2.0	.4–4.8	$ 216,967	
14. Other	8.9	1.2	.0–7.5	$ 409,895	
15. Total Income	100.0%	100.0%	100.0–100.0%	$5,474,707	

Expenses by Object: Respondents: 78

16. Personnel Salaries	34.3%	37.7%	22.0–49.6%	$1,770,936	
17. Pers. Taxes & Benefits	6.1	3.2	.0–8.0	$ 311,075	
18. Travel	8.9	6.7	3.5–10.2	$ 437,142	
19. Occupancy	7.7	3.9	.5–5.8	$ 194,375	
20. Communication	11.2	7.4	4.8–16.1	$ 469,338	
21. Data Processing	.1	.0	.0–.0	$ 4,154	
22. Equip. & Supplies	4.3	3.3	1.5–5.3	$ 190,224	
23. Acctng. & Legal Fees	2.8	1.1	.4–3.0	$ 114,404	
24. Addl. Services & Fees	3.1	.0	.0–3.7	$ 176,709	
25. Other	17.2	8.7	3.0–25.1	$ 838,341	
26. Total Expenses	95.7%	94.6%	84.4–100.2%	$4,506,698	

Expenses by Function: Respondents: 49

27. Exec. & Admin.	47.3%	44.8%	26.1–62.8%	$1,233,062	
28. Membership	7.0	2.4	.0–10.4	$ 216,366	
29. Public Relations	3.4	.8	.0–4.2	$ 110,009	
30. Govt. Relations	2.4	.2	.0–2.3	$ 90,481	
31. Publications	6.8	4.7	.6–8.3	$ 189,729	
32. Conv. & Meetings	11.5	7.7	1.2–17.6	$ 356,580	
33. Educational Programs	8.3	.7	.0–5.0	$ 219,614	
34. Cert./Accred./Std.	.8	.0	.0–.0	$ 19,067	
35. Other Programs	8.7	3.6	.0–11.0	$ 207,520	
36. Total Expenses	96.2%	95.2%	86.5–100.4%	$2,642,428	

Number of Persons on Staff

Professional Staff	1.2	1.0	1.0–1.0	
Clerical Staff	1.0	1.0	.0–1.0	
Total Staff	2.1	2.0	1.0–2.0	
Personnel Costs Per Staff Member	$12,311	$12,497	$0–$19,073	

Table **27**

Geographical Scope: **All**
Membership Type: **All**
Budget Group: **Between $100,000 and $249,999**

Income: Respondents: 211

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	51.9%	51.5%	33.5–71.4%	$18,173,314	
2. Dues–Associates	4.9	1.0	.0–5.0	$ 1,823,519	
3. Special Payments	2.6	.0	.0–.0	$ 970,525	
4. Educational Programs	5.2	.0	.0–5.3	$ 1,936,579	
5. Cert./Accred./Std.	.7	.0	.0–.0	$ 282,532	
6. Meetings & Conv.	9.8	4.0	.0–14.3	$ 3,354,872	
7. Exhibits	4.1	.0	.0–2.5	$ 1,573,961	
8. Pubs./Adv.	2.9	.0	.0–3.1	$ 1,017,841	
9. Pubs./Subs.	1.0	.0	.0–.0	$ 369,315	
10. Pubs./Other Sales	1.7	.0	.0–.2	$ 636,470	
11. Insurance Programs	3.3	.0	.0–.6	$ 1,217,591	
12. Grants & Cont.	1.8	.0	.0–.0	$ 695,818	
13. Investments	3.9	2.7	1.1–5.2	$ 1,417,198	
14. Other	6.1	1.7	.0–5.7	$ 2,111,641	
15. Total Income	100.0%	100.0%	100.0–100.0%	$35,581,176	

Expenses by Object: Respondents: 200

16. Personnel Salaries	32.4%	32.9%	25.4–41.1%	$10,910,666	
17. Pers. Taxes & Benefits	5.7	4.6	3.0–7.7	$ 1,925,355	
18. Travel	7.6	6.2	3.8–9.4	$ 2,593,243	
19. Occupancy	4.8	4.1	2.8–6.0	$ 1,630,739	
20. Communication	10.3	8.2	4.8–12.7	$ 3,361,172	
21. Data Processing	.6	.0	.0–.0	$ 208,507	
22. Equip. & Supplies	4.0	3.3	1.9–5.3	$ 1,387,401	
23. Acctng. & Legal Fees	3.2	1.6	.7–3.7	$ 1,031,261	
24. Addl. Services & Fees	5.5	1.2	.0–6.6	$ 1,855,916	
25. Other	14.7	7.1	2.3–22.8	$ 4,687,168	
26. Total Expenses	88.7%	94.4%	78.9–100.0%	$29,591,428	

Expenses by Function: Respondents: 124

27. Exec. & Admin.	38.8%	40.0%	27.4–50.1%	$ 8,031,942	
28. Membership	7.7	4.1	1.3–9.8	$ 1,680,822	
29. Public Relations	3.8	1.2	.0–4.0	$ 749,602	
30. Govt. Relations	5.0	1.3	.0–7.0	$ 1,037,250	
31. Publications	8.0	4.6	1.8–10.0	$ 1,655,423	
32. Conv. & Meetings	13.3	10.5	3.2–18.7	$ 2,705,299	
33. Educational Programs	5.6	2.1	.0–5.2	$ 1,313,348	
34. Cert./Accred./Std.	1.3	.0	.0–.0	$ 281,635	
35. Other Programs	7.8	2.7	.0–9.3	$ 1,639,537	
36. Total Expenses	91.2%	95.5%	86.3–100.0%	$19,094,858	

Number of Persons on Staff

Professional Staff	1.7	1.0	1.0–2.0	
Clerical Staff	1.8	2.0	1.0–2.0	
Total Staff	3.5	3.0	2.0–4.0	
Personnel Costs Per Staff Member	$18,286	$17,692	$14,036–$22,834	

Table **28**

Geographical Scope: **All**
Membership Type: **All**
Budget Group: **Between $250,000 and $499,999**

Income: Respondents: 185

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	46.4%	46.3%	29.7–61.6%	$31,550,099	
2. Dues–Associates	5.4	1.2	.0–4.8	$ 3,652,633	
3. Special Payments	3.9	.0	.0–1.1	$ 2,441,870	
4. Educational Programs	5.8	1.0	.0–6.5	$ 3,958,738	
5. Cert./Accred./Std.	.9	.0	.0–.0	$ 645,490	
6. Meetings & Conv.	9.3	4.0	.0–12.9	$ 6,389,559	
7. Exhibits	2.9	.0	.0–2.4	$ 1,936,961	
8. Pubs./Adv.	3.5	.0	.0–2.5	$ 2,352,958	
9. Pubs./Subs.	1.6	.0	.0–.1	$ 1,090,772	
10. Pubs./Other Sales	1.7	.0	.0–.8	$ 1,285,581	
11. Insurance Programs	2.0	.0	.0–.3	$ 1,418,455	
12. Grants & Cont.	2.3	.0	.0–.0	$ 1,422,132	
13. Investments	4.4	3.5	1.9–6.0	$ 3,077,785	
14. Other	10.0	2.1	.3–9.6	$ 6,942,997	
15. Total Income	100.0%	100.0%	100.0–100.0%	$68,166,030	

Expenses by Object: Respondents: 184

16. Personnel Salaries	28.9%	27.4%	21.6–35.2%	$19,727,559	
17. Pers. Taxes & Benefits	5.3	4.6	3.1–7.3	$ 3,608,632	
18. Travel	7.3	5.4	2.8–9.0	$ 4,857,372	
19. Occupancy	4.4	3.7	2.4–5.5	$ 3,066,480	
20. Communication	10.0	6.9	4.1–11.6	$ 6,936,750	
21. Data Processing	1.3	.0	.0–1.1	$ 986,856	
22. Equip. & Supplies	4.0	3.1	1.9–5.1	$ 2,675,643	
23. Acctng. & Legal Fees	3.1	1.7	.8–3.3	$ 2,115,487	
24. Addl. Services & Fees	7.2	2.1	.0–7.1	$ 4,947,499	
25. Other	17.3	10.7	2.7–28.2	$11,434,651	
26. Total Expenses	88.8%	94.4%	81.8–99.4%	$60,356,929	

Expenses by Function: Respondents: 108

27. Exec. & Admin.	34.8%	33.0%	21.3–44.8%	$13,984,949	
28. Membership	6.9	3.7	.6–9.1	$ 2,717,514	
29. Public Relations	5.2	1.2	.0–7.3	$ 2,027,829	
30. Govt. Relations	3.8	1.1	.0–4.3	$ 1,492,083	
31. Publications	8.1	4.5	1.9–11.4	$ 3,265,209	
32. Conv. & Meetings	12.3	9.4	3.7–16.1	$ 4,888,265	
33. Educational Programs	6.8	3.7	.0–7.8	$ 2,739,926	
34. Cert./Accred./Std.	.8	.0	.0–.0	$ 337,757	
35. Other Programs	12.0	4.0	.0–15.3	$ 4,894,309	
36. Total Expenses	90.7%	95.3%	88.1–100.0%	$36,347,841	

Number of Persons on Staff

Professional Staff	3.0	3.0	2.0–4.0	
Clerical Staff	4.1	3.0	2.0–5.0	
Total Staff	7.1	6.0	4.0–9.0	
Personnel Costs Per Staff Member	$20,518	$18,900	$15,315–$24,392	

Table **29**

Geographical Scope: **All**
Membership Type: **All**
Budget Group: **Between $500,000 and $999,999**

Income: Respondents: 156

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	46.6%	44.3%	27.3–65.1%	$ 51,167,407	
2. Dues–Associates	3.4	.4	.0–4.0	$ 4,113,158	
3. Special Payments	3.0	.0	.0–1.1	$ 3,179,546	
4. Educational Programs	7.0	.7	.0–6.8	$ 8,257,459	
5. Cert./Accred./Std.	1.1	.0	.0–.0	$ 1,337,282	
6. Meetings & Conv.	7.9	5.1	.0–11.8	$ 9,425,368	
7. Exhibits	4.8	.0	.0–1.7	$ 5,117,751	
8. Pubs./Adv.	3.4	.1	.0–3.4	$ 3,922,753	
9. Pubs./Subs.	2.1	.0	.0–1.1	$ 2,541,773	
10. Pubs./Other Sales	2.2	.2	.0–1.7	$ 2,629,902	
11. Insurance Programs	2.0	.0	.0–.6	$ 2,260,236	
12. Grants & Cont.	4.2	.0	.0–.0	$ 4,496,190	
13. Investments	5.2	3.8	2.1–5.5	$ 5,719,210	
14. Other	6.9	1.7	.1–6.0	$ 7,380,078	
15. Total Income	100.0%	100.0%	100.0–100.0%	$111,548,113	

Expenses by Object: Respondents: 153

16. Personnel Salaries	28.4%	26.5%	19.7–35.2%	$ 30,754,634	
17. Pers. Taxes & Benefits	5.9	5.6	3.7–7.8	$ 6,423,552	
18. Travel	7.3	5.6	3.4–9.7	$ 8,105,441	
19. Occupancy	4.2	3.6	2.4–5.1	$ 4,610,756	
20. Communication	10.4	8.7	4.6–14.1	$ 11,350,554	
21. Data Processing	1.5	.6	.0–2.1	$ 1,645,447	
22. Equip. & Supplies	4.1	2.9	1.9–4.7	$ 4,457,110	
23. Acctng. & Legal Fees	3.2	1.6	.7–3.9	$ 3,434,329	
24. Addl. Services & Fees	6.2	2.8	.5–7.5	$ 6,772,930	
25. Other	18.3	14.4	3.2–26.0	$ 20,912,596	
26. Total Expenses	89.4%	94.3%	84.0–100.0%	$ 98,467,349	

Expenses by Function: Respondents: 105

27. Exec. & Admin.	28.6%	28.6%	15.0–39.4%	$ 21,779,151	
28. Membership	9.3	5.4	1.1–12.8	$ 7,012,633	
29. Public Relations	5.6	.6	.0–5.8	$ 4,430,365	
30. Govt. Relations	4.2	1.4	.0–6.7	$ 3,188,535	
31. Publications	11.2	8.0	3.1–15.1	$ 8,685,900	
32. Conv. & Meetings	11.8	8.9	4.0–16.1	$ 9,191,947	
33. Educational Programs	7.0	3.3	.0–11.1	$ 5,509,970	
34. Cert./Accred./Std.	1.9	.0	.0–.0	$ 1,565,419	
35. Other Programs	12.4	5.8	.3–14.1	$ 9,251,646	
36. Total Expenses	92.0%	95.6%	86.8–100.0%	$ 70,615,566	

Number of Persons on Staff

Professional Staff	5.7	5.0	3.0–8.0	
Clerical Staff	6.5	6.0	4.0–8.0	
Total Staff	12.1	11.0	8.0–15.0	
Personnel Costs Per Staff Member	$20,822	$18,974	$15,248–$23,318	

Table **30**

Geographical Scope: **All**
Membership Type: **All**
Budget Group: **$1,000,000 and over**

Income: Respondents: 231

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	44.8%	42.8%	22.8–65.4%	$374,989,024	
2. Dues–Associates	3.2	.1	.0–2.7	$ 27,869,508	
3. Special Payments	2.3	.0	.0–.1	$ 17,065,189	
4. Educational Programs	6.2	1.0	.0–6.9	$ 50,654,037	
5. Cert./Accred./Std.	1.3	.0	.0–.0	$ 16,100,132	
6. Meetings & Conv.	6.2	3.3	.0–8.8	$ 41,747,260	
7. Exhibits	5.3	.0	.0–4.2	$ 29,873,190	
8. Pubs./Adv.	5.4	1.5	.0–6.7	$ 45,958,447	
9. Pubs./Subs.	3.7	.3	.0–3.3	$ 31,800,068	
10. Pubs./Other Sales	4.2	.7	.0–5.2	$ 49,320,740	
11. Insurance Programs	1.2	.0	.0–.0	$ 10,417,297	
12. Grants & Cont.	3.5	.0	.0–1.9	$ 31,583,112	
13. Investments	4.3	3.7	1.9–5.9	$ 34,623,671	
14. Other	8.4	2.5	.7–8.7	$ 65,352,336	
15. Total Income	100.0%	100.0%	100.0–100.0%	$827,354,011	

Expenses by Object: Respondents: 224

16. Personnel Salaries	28.8%	27.9%	21.8–34.3%	$232,488,960	
17. Pers. Taxes & Benefits	6.1	5.8	4.1–7.6	$ 54,530,592	
18. Travel	6.5	5.7	3.0–8.8	$ 49,210,519	
19. Occupancy	4.3	3.7	2.5–5.4	$ 36,294,143	
20. Communication	12.9	10.0	5.0–18.8	$ 97,682,493	
21. Data Processing	1.6	1.1	.3–2.3	$ 15,050,194	
22. Equip. & Supplies	3.7	2.9	1.8–4.4	$ 31,330,619	
23. Acctng. & Legal Fees	2.9	1.4	.7–3.4	$ 20,176,947	
24. Addl. Services & Fees	7.2	3.3	1.2–10.5	$ 77,328,540	
25. Other	19.0	16.0	4.9–28.0	$135,173,338	
26. Total Expenses	93.2%	95.2%	89.5–98.5%	$749,266,345	

Expenses by Function: Respondents: 167

27. Exec. & Admin.	23.5%	21.2%	14.1–30.5%	$134,526,218	
28. Membership	6.9	4.1	1.1–9.6	$ 32,338,516	
29. Public Relations	6.3	2.1	.0–7.8	$ 60,832,319	
30. Govt. Relations	5.3	1.9	.0–6.1	$ 39,724,591	
31. Publications	15.8	11.0	3.2–23.5	$ 90,679,671	
32. Conv. & Meetings	9.2	6.9	1.7–14.1	$ 42,210,215	
33. Educational Programs	7.5	3.7	.0–8.9	$ 47,543,146	
34. Cert./Accred./Std.	2.7	.0	.0–.2	$ 24,193,407	
35. Other Programs	16.4	7.1	2.3–22.9	$124,297,269	
36. Total Expenses	93.6%	95.5%	89.7–99.0%	$596,345,352	

Number of Persons on Staff

Professional Staff	24.3	12.0	7.0–22.0	
Clerical Staff	29.4	16.0	10.0–30.0	
Total Staff	53.7	29.0	18.0–54.0	
Personnel Costs Per Staff Member	$21,172	$19,976	$16,367–$24,904	

Table **31**

Geographical Scope: **National**
Membership Type: **All**
Budget Group: **Less than $100,000**

Income: Respondents: 23

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues-Regular	54.3%	54.8%	32.0-82.6%	$ 713,819	
2. Dues-Associates	5.7	.0	.0-3.0	$ 48,775	
3. Special Payments	1.0	.0	.0-.6	$ 8,677	
4. Educational Programs	2.4	.0	.0-.0	$ 6,197	
5. Cert./Accred./Std.	.7	.0	.0-.0	$ 9,638	
6. Meetings & Conv.	12.9	1.4	.0-13.8	$ 181,557	
7. Exhibits	.0	.0	.0-.0	$ 0	
8. Pubs./Adv.	.0	.0	.0-.0	$ 400	
9. Pubs./Subs.	.6	.0	.0-.0	$ 11,554	
10. Pubs./Other Sales	6.3	.0	.0-2.5	$ 33,817	
11. Insurance Programs	.0	.0	.0-.0	$ 0	
12. Grants & Cont.	.0	.0	.0-.0	$ 9,000	
13. Investments	2.9	1.7	.0-2.5	$ 31,392	
14. Other	13.2	.0	.0-8.7	$ 104,964	
15. Total Income	100.0%	100.0%	100.0-100.0%	$1,159,790	

Expenses by Object: Respondents: 21

16. Personnel Salaries	20.3%	17.8%	.0-38.2%	$ 282,161	
17. Pers. Taxes & Benefits	2.4	.0	.0-2.2	$ 33,950	
18. Travel	7.8	3.6	.0-7.7	$ 112,923	
19. Occupancy	18.2	3.1	.0-6.4	$ 40,751	
20. Communication	13.8	8.3	4.9-16.4	$ 116,055	
21. Data Processing	.3	.0	.0-.0	$ 1,754	
22. Equip. & Supplies	6.0	4.3	1.8-7.4	$ 45,901	
23. Acctng. & Legal Fees	5.4	1.4	.7-3.9	$ 38,499	
24. Addl. Services & Fees	3.9	.0	.0-6.0	$ 50,146	
25. Other	20.5	7.1	.0-25.7	$ 248,802	
26. Total Expenses	98.7%	93.9%	43.3-99.3%	$ 970,942	

Expenses by Function: Respondents: 14

27. Exec. & Admin.	56.9%	43.6%	27.1-62.5%	$ 259,552	
28. Membership	5.9	.5	.0-3.4	$ 60,310	
29. Public Relations	1.2	.0	.0-1.8	$ 10,997	
30. Govt. Relations	.7	.0	.0-.0	$ 9,665	
31. Publications	6.9	4.8	.1-8.1	$ 35,810	
32. Conv. & Meetings	12.1	2.8	.0-14.6	$ 102,383	
33. Educational Programs	15.7	.0	.0-7.2	$ 109,864	
34. Cert./Accred./Std.	2.1	.0	.0-.7	$ 15,717	
35. Other Programs	10.2	5.1	.7-9.5	$ 36,948	
36. Total Expenses	111.8%	95.3%	80.7-100.1%	$ 641,246	

Number of Persons on Staff

Professional Staff	1.9	1.0	.0-1.0	
Clerical Staff	.9	.0	.0-1.0	
Total Staff	2.7	1.0	.0-2.0	
Personnel Costs Per Staff Member	$6,429	$0	$0-$12,266	

Table **32**

Geographical Scope: **National**
Membership Type: **All**
Budget Group: **Between $100,000 and $249,999**

Income: Respondents: 60

	Average	Median	Mid-range	Total Dollars	Your Ratios
1. Dues–Regular	51.0%	49.3%	30.5–69.0%	$ 5,274,485	
2. Dues–Associates	5.1	.5	.0–6.4	$ 514,991	
3. Special Payments	3.3	.0	.0–.0	$ 345,562	
4. Educational Programs	5.4	.0	.0–7.2	$ 615,553	
5. Cert./Accred./Std.	2.4	.0	.0–.0	$ 265,202	
6. Meetings & Conv.	14.7	6.2	.0–27.9	$ 1,520,494	
7. Exhibits	3.2	.0	.0–2.5	$ 367,141	
8. Pubs./Adv.	1.7	.0	.0–1.3	$ 172,888	
9. Pubs./Subs.	1.3	.0	.0–.3	$ 145,271	
10. Pubs./Other Sales	3.6	.0	.0–1.8	$ 400,726	
11. Insurance Programs	.1	.0	.0–.0	$ 8,073	
12. Grants & Cont.	2.5	.0	.0–.0	$ 267,899	
13. Investments	3.1	2.3	.5–4.2	$ 328,865	
14. Other	2.6	.5	.0–2.9	$ 258,547	
15. Total Income	100.0%	100.0%	100.0–100.0%	$10,485,697	

Expenses by Object: Respondents: 53

16. Personnel Salaries	27.7%	29.7%	14.7–38.8%	$ 2,568,115	
17. Pers. Taxes & Benefits	4.4	3.8	1.2–6.7	$ 427,414	
18. Travel	7.4	6.1	2.5–9.9	$ 708,910	
19. Occupancy	4.2	3.6	2.1–5.7	$ 380,405	
20. Communication	9.3	6.8	3.5–11.4	$ 863,117	
21. Data Processing	.8	.0	.0–.8	$ 83,913	
22. Equip. & Supplies	3.9	3.4	1.8–4.9	$ 376,935	
23. Acctng. & Legal Fees	3.5	1.7	.7–4.5	$ 317,022	
24. Addl. Services & Fees	6.5	.8	.0–7.5	$ 597,616	
25. Other	12.8	4.0	1.3–19.8	$ 1,225,195	
26. Total Expenses	80.6%	94.7%	73.1–100.0%	$ 7,548,642	

Expenses by Function: Respondents: 36

27. Exec. & Admin.	31.9%	30.1%	19.5–42.4%	$ 1,938,730	
28. Membership	7.6	4.8	.5–9.7	$ 433,586	
29. Public Relations	2.0	.0	.0–1.4	$ 103,674	
30. Govt. Relations	1.6	.0	.0–.6	$ 94,267	
31. Publications	9.2	7.2	3.4–15.0	$ 549,640	
32. Conv. & Meetings	20.1	17.2	3.3–31.3	$ 1,144,339	
33. Educational Programs	5.2	.0	.0–4.1	$ 379,325	
34. Cert./Accred./Std.	3.0	.0	.0–.0	$ 207,625	
35. Other Programs	5.5	2.2	.0–6.7	$ 360,499	
36. Total Expenses	86.1%	95.0%	75.4–100.0%	$ 5,211,685	

Number of Persons on Staff

Professional Staff	1.4	1.0	1.0–2.0	
Clerical Staff	1.7	1.0	1.0–2.0	
Total Staff	3.1	3.0	2.0–4.0	
Personnel Costs Per Staff Member	$16,158	$17,239	$9,188–$22,054	

Table 33

Geographical Scope: **National**
Membership Type: **All**
Budget Group: **Between $250,000 and $499,999**

Income: Respondents: 64

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	49.5%	49.7%	32.8–61.1%	$11,698,602	
2. Dues–Associates	5.6	3.5	.0–8.3	$ 1,342,330	
3. Special Payments	2.6	.0	.0–.0	$ 575,062	
4. Educational Programs	4.4	.1	.0–4.2	$ 1,073,373	
5. Cert./Accred./Std.	2.0	.0	.0–.0	$ 524,756	
6. Meetings & Conv.	13.6	5.7	.0–22.8	$ 3,281,102	
7. Exhibits	2.1	.0	.0–1.0	$ 469,341	
8. Pubs./Adv.	3.9	.0	.0–2.3	$ 961,595	
9. Pubs./Subs.	2.4	.0	.0–.4	$ 539,181	
10. Pubs./Other Sales	3.0	.6	.0–3.2	$ 769,337	
11. Insurance Programs	.5	.0	.0–.0	$ 113,533	
12. Grants & Cont.	1.1	.0	.0–.0	$ 229,747	
13. Investments	4.5	2.7	1.3–6.0	$ 1,109,705	
14. Other	5.0	1.2	.0–5.1	$ 1,247,334	
15. Total Income	100.0%	100.0%	100.0–100.0%	$23,934,998	

Expenses by Object: Respondents: 63

16. Personnel Salaries	27.0%	26.7%	20.7–30.9%	$ 6,467,692	
17. Pers. Taxes & Benefits	4.4	4.1	2.7–6.1	$ 1,055,381	
18. Travel	8.0	6.0	2.8–10.9	$ 1,911,321	
19. Occupancy	3.8	3.2	2.0–4.8	$ 912,012	
20. Communication	13.7	10.8	5.3–17.9	$ 3,312,314	
21. Data Processing	1.5	.0	.0–2.2	$ 361,703	
22. Equip. & Supplies	3.6	3.0	1.8–4.4	$ 854,156	
23. Acctng. & Legal Fees	2.8	1.5	.6–3.1	$ 667,982	
24. Addl. Services & Fees	9.6	2.5	.0–12.2	$ 2,285,460	
25. Other	16.0	9.0	3.1–27.1	$ 3,731,536	
26. Total Expenses	90.2%	95.2%	84.8–99.6%	$21,559,557	

Expenses by Function: Respondents: 37

27. Exec. & Admin.	33.7%	33.0%	18.9–42.1%	$ 4,706,674	
28. Membership	8.5	4.0	.6–12.7	$ 1,145,665	
29. Public Relations	3.7	.8	.0–3.7	$ 493,714	
30. Govt. Relations	2.3	.0	.0–2.0	$ 326,195	
31. Publications	11.3	8.9	3.0–16.4	$ 1,575,315	
32. Conv. & Meetings	16.1	12.1	4.0–23.0	$ 2,273,740	
33. Educational Programs	4.6	3.6	.0–6.0	$ 644,923	
34. Cert./Accred./Std.	1.5	.0	.0–.0	$ 233,116	
35. Other Programs	12.0	6.0	.1–15.3	$ 1,695,398	
36. Total Expenses	93.6%	95.2%	92.0–99.8%	$13,094,740	

Number of Persons on Staff

Professional Staff	3.0	2.5	1.0–4.0	
Clerical Staff	3.9	2.0	2.0–4.0	
Total Staff	6.9	5.0	4.0–7.0	
Personnel Costs Per Staff Member	$20,216	$19,432	$14,758–$26,076	

Table **34**

Geographical Scope: **National**
Membership Type: **All**
Budget Group: **Between $500,000 and $999,999**

Income: Respondents: 82

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	44.8%	38.4%	24.4–63.1%	$27,132,495	
2. Dues–Associates	3.8	1.2	.0–5.6	$ 2,419,880	
3. Special Payments	3.5	.0	.0–1.4	$ 1,850,203	
4. Educational Programs	4.8	.1	.0–6.0	$ 3,012,101	
5. Cert./Accred./Std.	2.0	.0	.0–.0	$ 1,234,947	
6. Meetings & Conv.	11.5	9.2	.0–16.2	$ 7,309,373	
7. Exhibits	4.5	.0	.0–1.6	$ 2,580,522	
8. Pubs./Adv.	3.8	.0	.0–2.2	$ 2,507,660	
9. Pubs./Subs.	2.4	.0	.0–1.1	$ 1,587,778	
10. Pubs./Other Sales	3.2	.7	.0–3.2	$ 2,044,562	
11. Insurance Programs	1.3	.0	.0–.0	$ 852,544	
12. Grants & Cont.	4.7	.0	.0–.0	$ 2,807,468	
13. Investments	4.0	2.8	1.9–4.9	$ 2,446,918	
14. Other	5.8	1.0	.1–3.9	$ 3,403,146	
15. Total Income	100.0%	100.0%	100.0–100.0%	$61,189,597	

Expenses by Object: Respondents: 79

16. Personnel Salaries	27.9%	24.6%	18.9–35.5%	$16,433,033	
17. Pers. Taxes & Benefits	5.7	5.4	3.8–7.2	$ 3,355,499	
18. Travel	8.8	6.9	4.4–10.7	$ 5,303,937	
19. Occupancy	3.8	3.3	2.3–4.7	$ 2,267,400	
20. Communication	11.6	9.7	5.1–15.9	$ 6,761,089	
21. Data Processing	1.4	.6	.0–2.1	$ 823,951	
22. Equip. & Supplies	4.2	2.9	1.7–4.6	$ 2,467,798	
23. Acctng. & Legal Fees	4.0	1.4	.6–4.9	$ 2,292,675	
24. Addl. Services & Fees	6.0	3.5	.7–7.4	$ 3,614,504	
25. Other	18.3	14.1	3.1–27.7	$11,143,087	
26. Total Expenses	91.5%	96.8%	86.6–100.9%	$54,462,973	

Expenses by Function: Respondents: 61

27. Exec. & Admin.	29.3%	28.6%	16.1–39.8%	$13,544,819	
28. Membership	8.8	4.1	.9–10.3	$ 3,846,781	
29. Public Relations	6.1	1.0	.0–5.5	$ 3,046,790	
30. Govt. Relations	3.4	.1	.0–3.7	$ 1,670,900	
31. Publications	13.0	9.5	4.2–16.1	$ 6,169,727	
32. Conv. & Meetings	14.1	11.3	6.5–19.1	$ 6,610,064	
33. Educational Programs	5.8	2.0	.0–9.4	$ 2,853,469	
34. Cert./Accred./Std.	3.0	.0	.0–.4	$ 1,423,650	
35. Other Programs	10.7	2.0	.0–10.5	$ 5,130,510	
36. Total Expenses	94.2%	98.0%	90.3–100.6%	$44,296,710	

Number of Persons on Staff

Professional Staff	5.6	5.0	3.0–7.0	
Clerical Staff	6.4	6.0	4.0–8.0	
Total Staff	12.0	11.5	8.0–14.5	
Personnel Costs Per Staff Member	$22,051	$20,588	$16,535–$25,581	

Table 35

Geographical Scope: **National**
Membership Type: **All**
Budget Group: **$1,000,000 and over**

Income: Respondents: 162

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	42.1%	40.2%	22.0–59.5%	$311,157,904	
2. Dues–Associates	3.6	.1	.0–3.0	$ 24,828,014	
3. Special Payments	1.9	.0	.0–.1	$ 13,292,703	
4. Educational Programs	5.9	1.1	.0–7.3	$ 42,605,165	
5. Cert./Accred./Std.	1.7	.0	.0–.0	$ 15,797,307	
6. Meetings & Conv.	7.7	5.9	.8–11.1	$ 38,882,086	
7. Exhibits	6.2	.3	.0–6.2	$ 26,864,478	
8. Pubs./Adv.	6.5	2.0	.0–9.6	$ 42,135,918	
9. Pubs./Subs.	4.6	.7	.0–5.2	$ 29,996,373	
10. Pubs./Other Sales	5.3	1.7	.0–6.3	$ 46,448,249	
11. Insurance Programs	1.2	.0	.0–.0	$ 9,120,217	
12. Grants & Cont.	3.5	.0	.0–2.1	$ 28,180,518	
13. Investments	4.2	3.6	1.7–5.7	$ 28,762,079	
14. Other	5.5	1.8	.3–5.5	$ 46,089,204	
15. Total Income	100.0%	100.0%	100.0–100.0%	$704,160,215	

Expenses by Object: Respondents: 156

16. Personnel Salaries	27.3%	26.3%	20.9–32.6%	$193,405,732	
17. Pers. Taxes & Benefits	5.8	5.4	3.8–7.4	$ 46,067,359	
18. Travel	6.4	5.5	3.0–8.4	$ 41,162,164	
19. Occupancy	4.1	3.6	2.4–5.2	$ 30,357,744	
20. Communication	13.9	10.8	5.0–22.0	$ 85,127,895	
21. Data Processing	1.6	1.2	.4–2.3	$ 12,807,516	
22. Equip. & Supplies	3.6	2.8	1.6–4.0	$ 26,109,595	
23. Acctng. & Legal Fees	2.8	1.4	.7–3.3	$ 16,523,897	
24. Addl. Services & Fees	7.4	3.7	1.1–11.1	$ 69,322,035	
25. Other	20.3	18.3	6.6–31.1	$115,610,444	
26. Total Expenses	93.2%	94.8%	89.1–98.4%	$636,494,381	

Expenses by Function: Respondents: 118

27. Exec. & Admin.	22.4%	20.6%	14.1–29.2%	$111,733,502	
28. Membership	6.6	4.1	1.0–10.1	$ 25,883,169	
29. Public Relations	5.5	2.0	.0–6.8	$ 52,385,663	
30. Govt. Relations	5.0	1.8	.0–4.8	$ 33,994,639	
31. Publications	19.2	13.2	3.7–27.3	$ 83,342,712	
32. Conv. & Meetings	10.7	9.1	2.8–16.0	$ 37,244,793	
33. Educational Programs	7.1	3.8	.0–9.1	$ 39,284,240	
34. Cert./Accred./Std.	3.1	.0	.0–1.3	$ 20,837,818	
35. Other Programs	14.7	6.5	1.3–20.3	$106,335,695	
36. Total Expenses	94.3%	94.5%	89.3–99.0%	$511,042,231	

Number of Persons on Staff

Professional Staff	28.5	12.0	7.0–25.0	
Clerical Staff	34.6	18.0	9.5–35.0	
Total Staff	63.1	29.0	18.0–64.5	
Personnel Costs Per Staff Member	$21,715	$20,102	$16,215–$26,332	

Table **36**

Geographical Scope: **Regional, State, and Local**
Membership Type: **All**
Budget Group: **Less than $100,000**

Income: Respondents: 65

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	54.9%	55.0%	35.9–77.8%	$2,457,130	
2. Dues–Associates	7.8	1.5	.0–7.9	$ 292,773	
3. Special Payments	3.7	.0	.0–.8	$ 179,343	
4. Educational Programs	3.2	.0	.0–2.7	$ 139,970	
5. Cert./Accred./Std.	.7	.0	.0–.0	$ 41,467	
6. Meetings & Conv.	8.7	3.5	.0–14.6	$ 334,145	
7. Exhibits	1.7	.0	.0–.0	$ 72,206	
8. Pubs./Adv.	2.8	.0	.0–.5	$ 118,186	
9. Pubs./Subs.	.4	.0	.0–.0	$ 20,255	
10. Pubs./Other Sales	1.0	.0	.0–.0	$ 39,902	
11. Insurance Programs	1.4	.0	.0–.0	$ 64,231	
12. Grants & Cont.	1.8	.0	.0–.0	$ 64,803	
13. Investments	4.3	2.1	.4–5.2	$ 185,575	
14. Other	7.7	1.4	.0–7.2	$ 304,931	
15. Total Income	100.0%	100.0%	100.0–100.0%	$4,314,917	

Expenses by Object: Respondents: 57

16. Personnel Salaries	39.4%	40.9%	30.4–50.3%	$1,488,775	
17. Pers. Taxes & Benefits	7.4	4.4	2.1–8.2	$ 277,125	
18. Travel	9.3	7.3	4.9–10.3	$ 324,219	
19. Occupancy	3.9	4.0	2.3–5.3	$ 153,624	
20. Communication	10.2	7.3	4.8–15.9	$ 353,283	
21. Data Processing	.1	.0	.0–.0	$ 2,400	
22. Equip. & Supplies	3.7	2.7	1.2–4.6	$ 144,323	
23. Acctng. & Legal Fees	1.8	1.1	.3–2.1	$ 75,905	
24. Addl. Services & Fees	2.8	.2	.0–3.0	$ 126,563	
25. Other	16.0	10.0	3.5–23.9	$ 589,539	
26. Total Expenses	94.6%	94.8%	85.5–101.1%	$3,535,756	

Expenses by Function: Respondents: 35

27. Exec. & Admin.	43.4%	44.8%	23.7–61.5%	$ 973,510	
28. Membership	7.4	4.3	.0–10.5	$ 156,056	
29. Public Relations	4.3	1.1	.0–6.1	$ 99,012	
30. Govt. Relations	3.1	.7	.0–3.6	$ 80,816	
31. Publications	6.8	4.7	.8–8.2	$ 153,919	
32. Conv. & Meetings	11.3	8.1	1.6–17.6	$ 254,197	
33. Educational Programs	5.3	1.0	.0–4.8	$ 109,750	
34. Cert./Accred./Std.	.2	.0	.0–.0	$ 3,350	
35. Other Programs	8.1	2.0	.0–11.9	$ 170,572	
36. Total Expenses	89.9%	94.4%	87.0–100.6%	$2,001,182	

Number of Persons on Staff

Professional Staff	.9	1.0	1.0–1.0	
Clerical Staff	1.0	1.0	.0–1.0	
Total Staff	1.9	2.0	1.0–2.8	
Personnel Costs Per Staff Member	$14,392	$14,360	$6,044–$19,788	

Table **37**

Geographical Scope: **Regional, State, and Local**
Membership Type: **All**
Budget Group: **Between $100,000 and $249,999**

Income: Respondents: 150

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	52.2%	53.4%	33.5–71.5%	$12,834,829	
2. Dues–Associates	4.8	1.1	.0–4.4	$ 1,287,928	
3. Special Payments	2.3	.0	.0–.0	$ 624,963	
4. Educational Programs	5.1	.2	.0–4.4	$ 1,314,926	
5. Cert./Accred./Std.	.1	.0	.0–.0	$ 17,330	
6. Meetings & Conv.	7.8	3.2	.0–12.4	$ 1,821,178	
7. Exhibits	4.5	.0	.0–2.7	$ 1,206,820	
8. Pubs./Adv.	3.3	.3	.0–3.8	$ 835,953	
9. Pubs./Subs.	.9	.0	.0–.0	$ 224,044	
10. Pubs./Other Sales	1.0	.0	.0–.0	$ 235,744	
11. Insurance Programs	4.6	.0	.0–2.8	$ 1,209,518	
12. Grants & Cont.	1.5	.0	.0–.0	$ 427,919	
13. Investments	4.2	2.8	1.5–5.3	$ 1,084,333	
14. Other	7.6	2.1	.0–7.0	$ 1,852,294	
15. Total Income	100.0%	100.0%	100.0–100.0%	$24,977,779	

Expenses by Object: Respondents: 146

16. Personnel Salaries	34.1%	34.2%	27.1–42.6%	$ 8,302,551	
17. Pers. Taxes & Benefits	6.1	4.7	3.3–7.9	$ 1,487,941	
18. Travel	7.6	6.2	4.0–8.8	$ 1,877,333	
19. Occupancy	5.0	4.1	3.0–6.1	$ 1,243,634	
20. Communication	10.7	8.8	5.2–12.8	$ 2,491,055	
21. Data Processing	.5	.0	.0–.0	$ 120,894	
22. Equip. & Supplies	4.0	3.3	1.9–5.3	$ 1,006,766	
23. Acctng. & Legal Fees	3.0	1.6	.7–3.5	$ 705,039	
24. Addl. Services & Fees	5.2	1.2	.0–6.1	$ 1,247,300	
25. Other	15.4	7.9	2.7–23.1	$ 3,456,273	
26. Total Expenses	91.6%	93.9%	84.1%–99.8%	$21,938,786	

Expenses by Function: Respondents: 87

27. Exec. & Admin.	41.6%	42.1%	29.5–53.6%	$ 6,043,212	
28. Membership	7.9	3.6	1.4–9.9	$ 1,245,236	
29. Public Relations	4.5	1.7	.0–5.3	$ 641,928	
30. Govt. Relations	6.3	3.0	.4–8.0	$ 922,983	
31. Publications	7.6	4.3	1.4–8.7	$ 1,099,283	
32. Conv. & Meetings	10.6	7.9	3.0–15.7	$ 1,547,960	
33. Educational Programs	5.7	2.3	.0–5.6	$ 928,523	
34. Cert./Accred./Std.	.6	.0	.0–.0	$ 74,010	
35. Other Programs	8.8	3.5	.0–11.8	$ 1,276,038	
36. Total Expenses	93.4%	96.2%	88.5–100.5%	$13,779,173	

Number of Persons on Staff

Professional Staff	1.8	2.0	1.0–2.0	
Clerical Staff	1.9	2.0	1.0–2.0	
Total Staff	3.7	3.0	2.0–4.0	
Personnel Costs Per Staff Member	$19,259	$18,544	$14,225–$22,924	

Table 38

Geographical Scope: **Regional, State, and Local**
Membership Type: **All**
Budget Group: **Between $250,000 and $499,999**

Income: Respondents: 119

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	45.1%	46.3%	24.5–62.3%	$19,681,528	
2. Dues–Associates	4.8	.6	.0–3.8	$ 2,108,931	
3. Special Payments	4.6	.0	.0–1.9	$ 1,866,808	
4. Educational Programs	6.6	1.2	.0–7.4	$ 2,883,873	
5. Cert./Accred./Std.	.3	.0	.0–.0	$ 120,734	
6. Meetings & Conv.	7.0	3.8	.0–10.4	$ 3,104,115	
7. Exhibits	3.4	.0	.0–3.2	$ 1,467,620	
8. Pubs./Adv.	3.3	.0	.0–2.5	$ 1,370,363	
9. Pubs./Subs.	1.2	.0	.0–.1	$ 551,591	
10. Pubs./Other Sales	1.0	.0	.0–.3	$ 516,188	
11. Insurance Programs	2.9	.0	.0–1.7	$ 1,304,922	
12. Grants & Cont.	3.0	.0	.0–.0	$ 1,188,385	
13. Investments	4.4	3.7	2.0–6.0	$ 1,939,692	
14. Other	12.4	3.0	.5–13.1	$ 5,506,373	
15. Total Income	100.0%	100.0%	100.0–100.0%	$43,611,123	

Expenses by Object: Respondents: 119

16. Personnel Salaries	30.0%	27.9%	21.6–37.4%	$13,107,724	
17. Pers. Taxes & Benefits	5.8	5.0	3.4–7.6	$ 2,520,226	
18. Travel	6.9	4.8	2.7–8.7	$ 2,925,098	
19. Occupancy	4.8	4.1	2.7–5.7	$ 2,136,930	
20. Communication	8.2	6.2	4.0–9.6	$ 3,603,412	
21. Data Processing	1.3	.0	.0–.7	$ 620,340	
22. Equip. & Supplies	4.2	3.2	1.9–5.3	$ 1,797,684	
23. Acctng. & Legal Fees	3.2	1.8	.9–3.9	$ 1,442,628	
24. Addl. Services & Fees	5.9	2.0	.2–5.5	$ 2,587,023	
25. Other	17.7	10.6	2.6–28.0	$ 7,501,638	
26. Total Expenses	88.0%	93.7%	79.3–99.4%	$38,242,703	

Expenses by Function: Respondents: 70

27. Exec. & Admin.	35.3%	32.1%	21.7–45.4%	$ 9,172,175	
28. Membership	6.1	3.7	.7–8.5	$ 1,570,174	
29. Public Relations	6.1	1.8	.0–7.6	$ 1,534,115	
30. Govt. Relations	4.7	1.5	.3–6.1	$ 1,165,888	
31. Publications	6.5	3.7	1.4–9.5	$ 1,689,804	
32. Conv. & Meetings	10.4	8.2	3.6–14.5	$ 2,613,750	
33. Educational Programs	8.1	3.8	.3–10.9	$ 2,095,003	
34. Cert./Accred./Std.	.5	.0	.0–.0	$ 104,641	
35. Other Programs	11.4	3.6	.0–14.1	$ 3,025,011	
36. Total Expenses	89.1%	95.6%	83.0–100.3%	$22,970,561	

Number of Persons on Staff

Professional Staff	3.1	3.0	2.0–4.0	
Clerical Staff	4.2	3.0	2.0–5.0	
Total Staff	7.3	7.0	4.0–9.0	
Personnel Costs Per Staff Member	$20,407	$18,609	$15,357–$24,011	

Table **39**

Geographical Scope: **Regional, State, and Local**
Membership Type: **All**
Budget Group: **Between $500,000 and $999,999**

Income: Respondents: 74

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	48.6%	50.5%	29.4–65.8%	$24,034,912	
2. Dues–Associates	3.1	.4	.0–2.2	$ 1,693,278	
3. Special Payments	2.4	.0	.0–1.0	$ 1,329,343	
4. Educational Programs	9.5	1.8	.0–11.8	$ 5,245,358	
5. Cert./Accred./Std.	.2	.0	.0–.0	$ 102,335	
6. Meetings & Conv.	4.0	.2	.0–5.9	$ 2,115,995	
7. Exhibits	5.2	.0	.0–1.8	$ 2,537,229	
8. Pubs./Adv.	.3.0	1.0	.0–4.1	$ 1,415,093	
9. Pubs./Subs.	1.8	.0	.0–.8	$ 953,995	
10. Pubs./Other Sales	1.1	.0	.0–.7	$ 585,340	
11. Insurance Programs	2.8	.0	.0–2.4	$ 1,407,692	
12. Grants & Cont.	3.7	.0	.0–.0	$ 1,688,722	
13. Investments	6.5	4.3	2.3–6.9	$ 3,272,292	
14. Other	8.2	2.2	.2–6.9	$ 3,976,932	
15. Total Income	100.0%	100.0%	100.0–100.0%	$50,358,516	

Expenses by Object: Respondents: 74

16. Personnel Salaries	28.9%	27.5%	20.4–34.9%	$14,321,601	
17. Pers. Taxes & Benefits	6.2	6.0	3.7–8.4	$ 3,068,053	
18. Travel	5.7	5.1	2.6–7.6	$ 2,801,504	
19. Occupancy	4.6	4.1	2.6–5.5	$ 2,343,356	
20. Communication	9.2	7.4	4.4–11.9	$ 4,589,465	
21. Data Processing	1.5	.7	.0–1.9	$ 821,496	
22. Equip. & Supplies	4.0	3.1	2.0–4.7	$ 1,989,312	
23. Acctng. & Legal Fees	2.4	1.9	.7–3.0	$ 1,141,654	
24. Addl. Services & Fees	6.4	2.1	.3–7.9	$ 3,158,426	
25. Other	18.4	15.6	3.3–25.4	$ 9,769,509	
26. Total Expenses	87.2%	92.0%	81.3–98.0%	$44,004,376	

Expenses by Function: Respondents: 44

27. Exec. & Admin.	27.6%	26.3%	14.0–36.1%	$ 8,234,332	
28. Membership	10.1	5.9	1.6–16.6	$ 3,165,852	
29. Public Relations	4.8	.4	.0–5.8	$ 1,383,575	
30. Govt. Relations	5.2	2.7	.2–7.8	$ 1,517,635	
31. Publications	8.6	7.2	1.5–13.6	$ 2,516,173	
32. Conv. & Meetings	8.8	6.2	2.3–11.9	$ 2,581,883	
33. Educational Programs	8.8	5.0	1.2–13.9	$ 2,656,501	
34. Cert./Accred./Std.	.4	.0	.0–.0	$ 141,769	
35. Other Programs	14.6	9.0	1.4–20.2	$ 4,121,136	
36. Total Expenses	88.9%	92.1%	81.5–99.1%	$26,318,856	

Number of Persons on Staff

Professional Staff	5.7	5.0	3.0–8.0	
Clerical Staff	6.6	5.0	4.0–8.0	
Total Staff	12.3	11.0	8.0–16.5	
Personnel Costs Per Staff Member	$19,459	$17,914	$14,644–$21,565	

Table **40**

Geographical Scope: **Regional, State, and Local**
Membership Type: **All**
Budget Group: **$1,000,000 and over**

Income: Respondents: 69

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	51.2%	56.8%	31.5–70.2%	$ 63,831,120	
2. Dues–Associates	2.4	.2	.0–2.1	$ 3,041,494	
3. Special Payments	3.2	.0	.0–.0	$ 3,772,486	
4. Educational Programs	6.8	1.0	.0–6.7	$ 8,048,872	
5. Cert./Accred./Std.	.4	.0	.0–.0	$ 302,825	
6. Meetings & Conv.	2.5	.7	.0–3.4	$ 2,865,174	
7. Exhibits	3.1	.0	.0–1.4	$ 3,008,712	
8. Pubs./Adv.	2.8	.8	.0–3.7	$ 3,822,529	
9. Pubs./Subs.	1.5	.0	.0–1.3	$ 1,803,695	
10. Pubs./Other Sales	1.7	.0	.0–1.0	$ 2,872,491	
11. Insurance Programs	1.0	.0	.0–.0	$ 1,297,080	
12. Grants & Cont.	3.4	.0	.0–1.8	$ 3,402,594	
13. Investments	4.7	4.1	2.1–6.5	$ 5,861,592	
14. Other	15.4	4.7	1.1–13.6	$ 19,263,132	
15. Total Income	100.0%	100.0%	100.0–100.0%	$123,193,796	

Expenses by Object: Respondents: 68

16. Personnel Salaries	32.2%	30.8%	27.2–38.8%	$ 39,083,228	
17. Pers. Taxes & Benefits	6.7	6.6	4.6–7.8	$ 8,463,233	
18. Travel	6.6	6.4	3.1–9.4	$ 8,048,355	
19. Occupancy	4.9	4.1	2.7–6.0	$ 5,936,399	
20. Communication	10.7	8.7	5.7–13.7	$ 12,554,598	
21. Data Processing	1.9	1.0	.1–2.2	$ 2,242,678	
22. Equip. & Supplies	4.1	3.6	1.9–5.2	$ 5,221,024	
23. Acctng. & Legal Fees	3.2	1.8	.7–3.5	$ 3,653,050	
24. Addl. Services & Fees	6.7	2.8	1.3–7.2	$ 8,006,505	
25. Other	16.2	10.4	4.3–24.0	$ 19,562,894	
26. Total Expenses	93.1%	96.3%	90.2–99.0%	$112,771,964	

Expenses by Function: Respondents: 49

27. Exec. & Admin.	26.1%	23.5%	14.3–34.6%	$ 22,792,716	
28. Membership	7.6	4.4	1.1–8.5	$ 6,455,347	
29. Public Relations	8.1	2.4	.0–10.6	$ 8,446,656	
30. Govt. Relations	6.2	2.5	.0–9.6	$ 5,729,952	
31. Publications	7.6	6.4	.7–12.5	$ 7,336,959	
32. Conv. & Meetings	5.6	3.6	.3–7.1	$ 4,965,422	
33. Educational Programs	8.5	2.9	.0–7.5	$ 8,258,906	
34. Cert./Accred./Std.	1.6	.0	.0–.0	$ 3,355,589	
35. Other Programs	20.6	10.8	4.0–26.1	$ 17,961,574	
36. Total Expenses	91.8%	97.2%	90.7–99.0%	$ 85,303,121	

Number of Persons on Staff

Professional Staff	14.6	11.0	5.3–18.8	
Clerical Staff	16.9	15.0	10.0–22.8	
Total Staff	31.5	29.0	18.0–38.8	
Personnel Costs Per Staff Member	$19,898	$19,961	$16,441–$23,025	

Table **41**

Geographical Scope: **All**
Membership Type: **Associations based primarily on Corporate Members**
Budget Group: **Less than $100,000**

Income: Respondents: 41

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	56.8%	54.8%	38.7–79.9%	$1,604,389	
2. Dues–Associates	7.1	2.3	.0–11.5	$ 200,808	
3. Special Payments	3.6	.0	.0–.4	$ 111,954	
4. Educational Programs	1.9	.0	.0–.8	$ 54,327	
5. Cert./Accred./Std.	1.1	.0	.0–.0	$ 39,103	
6. Meetings & Conv.	12.1	6.2	.0–18.8	$ 304,931	
7. Exhibits	1.9	.0	.0–.0	$ 49,792	
8. Pubs./Adv.	1.0	.0	.0–.0	$ 32,448	
9. Pubs./Subs.	.0	.0	.0–.0	$ 1,694	
10. Pubs./Other Sales	1.5	.0	.0–.0	$ 31,760	
11. Insurance Programs	1.8	.0	.0–.0	$ 50,767	
12. Grants & Cont.	.1	.0	.0–.0	$ 2,000	
13. Investments	2.8	2.1	.7–4.2	$ 91,323	
14. Other	8.3	.3	.0–3.7	$ 169,603	
15. Total Income	100.0%	100.0%	100.0–100.0%	$2,744,899	

Expenses by Object: Respondents: 39

16. Personnel Salaries	34.6%	37.8%	23.9–45.6%	$ 953,239	
17. Pers. Taxes & Benefits	5.0	3.1	.4–7.7	$ 139,512	
18. Travel	9.5	6.6	3.3–10.0	$ 239,540	
19. Occupancy	4.2	4.2	1.9–6.2	$ 103,221	
20. Communication	7.2	5.8	4.5–8.3	$ 167,414	
21. Data Processing	.1	.0	.0–.0	$ 2,400	
22. Equip. & Supplies	4.1	3.8	2.1–5.6	$ 105,621	
23. Acctng. & Legal Fees	2.9	1.6	.6–3.6	$ 80,989	
24. Addl. Services & Fees	2.9	.0	.0–3.2	$ 91,575	
25. Other	19.7	10.2	3.4–30.2	$ 519,749	
26. Total Expenses	90.1%	93.6%	83.1–99.5%	$2,403,260	

Expenses by Function: Respondents: 22

27. Exec. & Admin.	43.4%	48.9%	25.5–61.5%	$ 594,678	
28. Membership	5.0	.9	.0–6.9	$ 73,413	
29. Public Relations	4.7	1.7	.0–5.5	$ 72,785	
30. Govt. Relations	2.9	.8	.0–2.6	$ 52,864	
31. Publications	4.9	4.0	.7–5.9	$ 59,935	
32. Conv. & Meetings	14.2	10.6	1.8–19.0	$ 236,985	
33. Educational Programs	6.2	2.1	.0–5.3	$ 81,720	
34. Cert./Accred./Std.	.9	.0	.0–.0	$ 10,718	
35. Other Programs	6.5	3.1	.0–10.2	$ 95,909	
36. Total Expenses	88.6%	94.5%	83.6–100.1%	$1,279,007	

Number of Persons on Staff

Professional Staff	.9	1.0	1.0–1.0	
Clerical Staff	.8	1.0	.0–1.0	
Total Staff	1.7	2.0	1.0–2.0	
Personnel Costs Per Staff Member	$14,927	$14,360	$10,205–$20,674	

Table **42**

Geographical Scope: **All**
Membership Type: **Associations based primarily on Corporate Members**
Budget Group: **Between $100,000 and $249,999**

Income: Respondents: 88

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	55.3%	56.8%	33.7–80.7%	$ 8,101,560	
2. Dues–Associates	6.5	1.6	.0–6.3	$ 1,031,608	
3. Special Payments	3.0	.0	.0–.0	$ 450,043	
4. Educational Programs	4.7	.0	.0–3.4	$ 602,212	
5. Cert./Accred./Std.	.5	.0	.0–.0	$ 59,476	
6. Meetings & Conv.	10.1	4.2	.0–17.4	$ 1,450,338	
7. Exhibits	4.2	.0	.0–2.3	$ 701,981	
8. Pubs./Adv.	1.3	.0	.0–.5	$ 199,178	
9. Pubs./Subs.	.2	.0	.0–.0	$ 31,165	
10. Pubs./Other Sales	1.2	.0	.0–.0	$ 185,378	
11. Insurance Programs	3.7	.0	.0–.5	$ 579,310	
12. Grants & Cont.	1.6	.0	.0–.0	$ 261,649	
13. Investments	4.1	2.8	1.4–5.6	$ 613,502	
14. Other	3.6	1.1	.0–3.7	$ 518,004	
15. Total Income	100.0%	100.0%	100.0–100.0%	$14,785,404	

Expenses by Object: Respondents: 84

16. Personnel Salaries	33.1%	34.3%	26.9–41.1%	$ 4,774,504	
17. Pers. Taxes & Benefits	6.3	4.7	3.4–7.8	$ 880,755	
18. Travel	8.8	6.7	4.6–10.5	$ 1,241,482	
19. Occupancy	4.8	4.1	3.0–5.7	$ 675,584	
20. Communication	8.5	7.0	4.3–11.4	$ 1,194,765	
21. Data Processing	.4	.0	.0–.0	$ 71,165	
22. Equip. & Supplies	4.0	3.3	1.7–5.4	$ 599,463	
23. Acctng. & Legal Fees	4.3	2.0	.8–4.6	$ 573,160	
24. Addl. Services & Fees	6.2	1.3	.0–7.7	$ 890,716	
25. Other	14.0	5.4	1.8–17.7	$ 1,714,557	
26. Total Expenses	90.3%	94.7%	77.0–99.5%	$12,616,151	

Expenses by Function: Respondents: 52

27. Exec. & Admin.	39.0%	41.3%	27.4–50.1%	$ 3,539,230	
28. Membership	9.5	2.9	.3–9.6	$ 912,474	
29. Public Relations	4.2	.9	.0–3.8	$ 337,272	
30. Govt. Relations	6.5	1.5	.0–8.9	$ 590,966	
31. Publications	5.4	3.9	1.1–7.3	$ 474,039	
32. Conv. & Meetings	14.5	11.7	4.9–22.3	$ 1,308,642	
33. Educational Programs	6.4	2.2	.0–5.5	$ 591,233	
34. Cert./Accred./Std.	.7	.0	.0–.0	$ 51,335	
35. Other Programs	5.7	1.5	.0–5.5	$ 559,116	
36. Total Expenses	91.9%	96.3%	86.2–99.8%	$ 8,364,307	

Number of Persons on Staff

Professional Staff	1.6	1.0	1.0–2.0	
Clerical Staff	1.5	1.0	1.0–2.0	
Total Staff	3.1	3.0	2.0–4.0	
Personnel Costs Per Staff Member	$20,970	$20,617	$17,145–$25,303	

Table **43**

Geographical Scope: **All**
Membership Type: **Associations based primarily on Corporate Members**
Budget Group: **Between $250,000 and $499,999**

Income: Respondents: 79

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	52.6%	54.6%	32.8–76.6%	$15,095,997	
2. Dues–Associates	5.4	1.7	.0–4.8	$ 1,473,109	
3. Special Payments	4.8	.0	.0–.5	$ 1,345,071	
4. Educational Programs	3.0	.2	.0–3.0	$ 874,099	
5. Cert./Accred./Std.	1.4	.0	.0–.0	$ 436,196	
6. Meetings & Conv.	10.4	3.3	.0–14.4	$ 2,930,354	
7. Exhibits	2.9	.0	.0–2.5	$ 853,032	
8. Pubs./Adv.	1.8	.0	.0–.5	$ 507,228	
9. Pubs./Subs.	.8	.0	.0–.0	$ 251,790	
10. Pubs./Other Sales	.9	.0	.0–.5	$ 264,507	
11. Insurance Programs	2.5	.0	.0–.0	$ 763,672	
12. Grants & Cont.	1.0	.0	.0–.0	$ 265,014	
13. Investments	4.3	3.7	1.8–5.6	$ 1,239,369	
14. Other	8.2	.8	.0–4.7	$ 2,314,309	
15. Total Income	100.0%	100.0%	100.0–100.0%	$28,613,747	

Expenses by Object: Respondents: 79

16. Personnel Salaries	30.6%	29.1%	23.4–38.2%	$ 8,782,383	
17. Pers. Taxes & Benefits	6.0	5.0	3.4–7.4	$ 1,710,277	
18. Travel	7.5	6.0	2.8–9.0	$ 2,191,451	
19. Occupancy	4.4	3.8	2.4–5.3	$ 1,300,179	
20. Communication	7.2	6.4	4.0–9.1	$ 2,072,549	
21. Data Processing	.4	.0	.0–.1	$ 142,641	
22. Equip. & Supplies	4.2	3.3	1.8–5.7	$ 1,170,391	
23. Acctng. & Legal Fees	4.3	2.4	1.0–5.0	$ 1,280,536	
24. Addl. Services & Fees	8.7	3.2	.5–8.3	$ 2,500,506	
25. Other	14.8	7.9	2.1–24.9	$ 4,154,045	
26. Total Expenses	88.3%	92.3%	81.9–98.9%	$25,304,958	

Expenses by Function: Respondents: 37

27. Exec. & Admin.	39.0%	37.9%	23.8–50.9%	$ 5,395,315	
28. Membership	6.0	1.9	.0–5.6	$ 817,547	
29. Public Relations	5.9	2.4	.0–9.8	$ 801,108	
30. Govt. Relations	5.6	1.9	.0–9.5	$ 800,577	
31. Publications	6.1	3.0	.9–6.4	$ 823,027	
32. Conv. & Meetings	15.5	9.5	4.3–20.6	$ 2,039,836	
33. Educational Programs	3.9	2.2	.0–4.8	$ 556,465	
34. Cert./Accred./Std.	.4	.0	.0–.0	$ 53,962	
35. Other Programs	9.8	4.7	.3–10.4	$ 1,263,201	
36. Total Expenses	92.0%	94.9%	86.9–100.0%	$12,551,038	

Number of Persons on Staff

Professional Staff	3.0	3.0	2.0–4.0	
Clerical Staff	3.3	3.0	2.0–4.0	
Total Staff	6.3	5.0	4.0–8.0	
Personnel Costs Per Staff Member	$23,223	$22,472	$17,433–$26,906	

Table **44**

Geographical Scope: **All**
Membership Type: **Associations based primarily on Corporate Members**
Budget Group: **Between $500,000 and $999,999**

Income: Respondents: 71

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues-Regular	51.5%	52.3%	28.8-69.8%	$25,371,227	
2. Dues-Associates	3.1	.6	.0-4.2	$ 1,616,865	
3. Special Payments	3.2	.0	.0-1.0	$ 1,389,711	
4. Educational Programs	5.4	.7	.0-5.7	$ 2,842,811	
5. Cert./Accred./Std.	.8	.0	.0-.0	$ 470,014	
6. Meetings & Conv.	8.0	5.3	.0-11.1	$ 4,209,270	
7. Exhibits	4.6	.0	.0-.1	$ 2,074,186	
8. Pubs./Adv.	2.7	.0	.0-1.4	$ 1,394,100	
9. Pubs./Subs.	.5	.0	.0-.0	$ 230,031	
10. Pubs./Other Sales	1.3	.1	.0-1.4	$ 688,931	
11. Insurance Programs	2.7	.0	.0-1.1	$ 1,386,940	
12. Grants & Cont.	4.4	.0	.0-.0	$ 2,298,243	
13. Investments	4.2	4.0	2.3-5.3	$ 2,028,697	
14. Other	7.6	1.3	.0-6.6	$ 3,397,599	
15. Total Income	100.0%	100.0%	100.0-100.0%	$49,398,625	

Expenses by Object: Respondents: 69

16. Personnel Salaries	30.5%	28.6%	20.7-37.3%	$14,586,169	
17. Pers. Taxes & Benefits	6.6	6.5	4.4-8.5	$ 3,150,064	
18. Travel	7.0	6.2	3.6-9.4	$ 3,505,223	
19. Occupancy	4.5	4.0	2.8-5.3	$ 2,232,722	
20. Communication	8.7	6.7	4.6-10.9	$ 4,117,443	
21. Data Processing	.8	.0	.0-.8	$ 336,643	
22. Equip. & Supplies	3.8	2.9	2.0-4.5	$ 1,759,305	
23. Acctng. & Legal Fees	4.0	1.9	1.0-5.6	$ 1,940,041	
24. Addl. Services & Fees	6.6	2.9	.9-8.3	$ 3,229,687	
25. Other	16.6	15.6	2.2-24.8	$ 8,153,863	
26. Total Expenses	89.0%	94.0%	81.2-99.7%	$43,011,160	

Expenses by Function: Respondents: 45

27. Exec. & Admin.	30.7%	28.9%	19.5-39.4%	$ 9,739,529	
28. Membership	8.3	3.5	.4-7.4	$ 2,467,838	
29. Public Relations	5.7	1.4	.0-6.3	$ 2,112,123	
30. Govt. Relations	5.5	3.1	1.2-9.5	$ 1,868,988	
31. Publications	6.8	4.8	1.6-9.6	$ 2,145,845	
32. Conv. & Meetings	11.3	7.6	3.5-11.8	$ 3,607,797	
33. Educational Programs	4.9	3.1	.0-9.3	$ 1,535,368	
34. Cert./Accred./Std.	2.7	.0	.0-.0	$ 977,788	
35. Other Programs	16.0	9.8	.1-17.3	$ 5,269,941	
36. Total Expenses	92.0%	95.0%	85.0-100.0%	$29,725,217	

Number of Persons on Staff

Professional Staff	5.8	5.0	4.0-8.0	
Clerical Staff	5.3	5.0	3.0-7.0	
Total Staff	11.1	11.0	7.0-14.0	
Personnel Costs Per Staff Member	$23,709	$21,767	$18,734-$26,892	

Table **45**

Geographical Scope: **All**
Membership Type: **Associations based primarily on Corporate Members**
Budget Group: **$1,000,000 and over**

Income: Respondents: 91

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	54.6%	58.7%	34.2–70.9%	$191,149,399	
2. Dues–Associates	4.3	.8	.0–4.2	$ 11,843,661	
3. Special Payments	2.0	.0	.0–.0	$ 3,337,277	
4. Educational Programs	4.8	1.2	.0–6.5	$ 19,624,803	
5. Cert./Accred./Std.	.7	.0	.0–.0	$ 2,771,913	
6. Meetings & Conv.	6.2	2.9	.0–8.8	$ 21,750,079	
7. Exhibits	6.1	.0	.0–3.3	$ 10,637,533	
8. Pubs./Adv.	2.5	.0	.0–2.2	$ 9,616,765	
9. Pubs./Subs.	1.3	.0	.0–1.4	$ 5,789,001	
10. Pubs./Other Sales	2.2	.3	.0–2.0	$ 10,552,980	
11. Insurance Programs	1.8	.0	.0–.0	$ 7,785,932	
12. Grants & Cont.	3.0	.0	.0–.0	$ 14,202,604	
13. Investments	4.2	3.5	1.9–6.0	$ 14,669,127	
14. Other	6.2	1.2	.0–5.5	$ 21,726,390	
15. Total Income	100.0%	100.0%	100.0–100.0%	$345,457,464	

Expenses by Object: Respondents: 88

16. Personnel Salaries	31.3%	31.2%	24.3–39.2%	$108,345,149	
17. Pers. Taxes & Benefits	7.0	6.9	4.7–8.6	$ 27,770,059	
18. Travel	7.1	6.3	3.7–9.3	$ 23,784,875	
19. Occupancy	4.2	3.7	2.5–4.9	$ 15,752,873	
20. Communication	9.5	7.9	4.6–12.0	$ 29,623,088	
21. Data Processing	1.3	.7	.0–1.4	$ 4,502,200	
22. Equip. & Supplies	3.7	2.9	1.6–4.3	$ 16,252,909	
23. Acctng. & Legal Fees	4.2	2.4	1.0–5.6	$ 10,110,117	
24. Addl. Services & Fees	9.2	4.3	1.6–11.9	$ 41,867,036	
25. Other	17.4	12.3	5.4–23.6	$ 44,639,642	
26. Total Expenses	94.9%	95.4%	88.5–98.4%	$322,647,948	

Expenses by Function: Respondents: 60

27. Exec. & Admin.	24.4%	22.9%	15.4–31.3%	$ 62,156,496	
28. Membership	5.7	2.0	.4–6.1	$ 8,251,982	
29. Public Relations	9.0	5.2	1.0–11.3	$ 36,560,819	
30. Govt. Relations	8.8	4.7	.7–13.3	$ 26,189,490	
31. Publications	9.7	4.0	.7–9.9	$ 20,621,007	
32. Conv. & Meetings	9.7	7.0	1.8–14.3	$ 17,381,059	
33. Educational Programs	5.1	3.1	.0–6.4	$ 15,784,074	
34. Cert./Accred./Std.	3.4	.0	.0–.0	$ 11,604,828	
35. Other Programs	19.1	11.6	3.1–30.5	$ 44,304,410	
36. Total Expenses	94.9%	95.8%	88.3–99.0%	$242,854,165	

Number of Persons on Staff

Professional Staff	27.1	12.0	6.8–24.3	
Clerical Staff	26.9	12.0	7.0–22.3	
Total Staff	54.0	25.0	15.0–45.3	
Personnel Costs Per Staff Member	$22,287	$23,111	$17,805–$28,380	

Table **46**

Geographical Scope: **All**
Membership Type: **Associations based primarily on Individual Members**
Budget Group: **Less than $100,000**

Income: Respondents: 23

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	48.9%	49.6%	31.8–62.1%	$ 694,510	
2. Dues–Associates	7.1	.5	.0–4.3	$ 92,924	
3. Special Payments	3.2	.0	.0–4.6	$ 46,085	
4. Educational Programs	5.2	.0	.0–2.1	$ 62,789	
5. Cert./Accred./Std.	.6	.0	.0–.0	$ 9,914	
6. Meetings & Conv.	10.3	2.9	.0–17.5	$ 157,660	
7. Exhibits	.7	.0	.0–.0	$ 10,842	
8. Pubs./Adv.	2.8	.0	.0–1.0	$ 33,498	
9. Pubs./Subs.	1.7	.0	.0–.1	$ 29,908	
10. Pubs./Other Sales	3.4	.0	.0–.0	$ 8,231	
11. Insurance Programs	.4	.0	.0–.0	$ 3,630	
12. Grants & Cont.	4.6	.0	.0–.0	$ 59,585	
13. Investments	6.1	3.4	.7–6.7	$ 77,946	
14. Other	5.0	1.2	.0–6.5	$ 57,662	
15. Total Income	100.0%	100.0%	100.0–100.0%	$1,345,184	

Expenses by Object: Respondents: 20

16. Personnel Salaries	25.2%	26.4%	.0–42.7%	$ 310,140	
17. Pers. Taxes & Benefits	8.8	.8	.0–7.3	$ 105,482	
18. Travel	8.9	7.2	2.5–11.0	$ 111,873	
19. Occupancy	18.1	3.5	.0–6.6	$ 40,633	
20. Communication	17.6	16.9	5.1–22.8	$ 161,046	
21. Data Processing	.0	.0	.0–.0	$ 0	
22. Equip. & Supplies	3.9	1.7	.9–4.3	$ 26,289	
23. Acctng. & Legal Fees	4.2	1.1	.2–2.0	$ 19,286	
24. Addl. Services & Fees	3.2	.2	.0–2.3	$ 36,698	
25. Other	13.9	5.4	.0–18.8	$ 150,591	
26. Total Expenses	103.9%	94.0%	74.0–103.6%	$ 962,038	

Expenses by Function: Respondents: 15

27. Exec. & Admin.	58.1%	45.2%	28.1–65.5%	$ 359,516	
28. Membership	5.8	3.2	.0–10.1	$ 56,546	
29. Public Relations	2.8	.8	.0–2.9	$ 25,131	
30. Govt. Relations	1.2	.0	.0–.4	$ 10,667	
31. Publications	7.2	5.5	.3–10.1	$ 58,487	
32. Conv. & Meetings	12.3	8.1	1.3–19.9	$ 82,404	
33. Educational Programs	6.5	.5	.0–5.1	$ 51,049	
34. Cert./Accred./Std.	.2	.0	.0–.0	$ 1,025	
35. Other Programs	13.5	3.6	.0–9.6	$ 52,918	
36. Total Expenses	107.5%	93.5%	83.8–100.6%	$ 697,743	

Number of Persons on Staff

Professional Staff	.6	1.0	.0–1.0	
Clerical Staff	.8	1.0	.0–1.0	
Total Staff	1.4	2.0	.0–2.0	
Personnel Costs Per Staff Member	$7,951	$0	$0–$13,173	

Table **47**

Geographical Scope: **All**
Membership Type: **Associations based primarily on Individual Members**
Budget Group: **Between $100,000 and $249,999**

Income: Respondents: 57

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	54.1%	57.5%	35.3–72.0%	$5,030,273	
2. Dues–Associates	2.1	.3	.0–2.4	$ 198,187	
3. Special Payments	2.3	.0	.0–.0	$ 233,147	
4. Educational Programs	5.5	1.0	.0–7.0	$ 575,054	
5. Cert./Accred./Std.	1.8	.0	.0–.0	$ 203,311	
6. Meetings & Conv.	8.3	3.8	.0–10.2	$ 803,380	
7. Exhibits	3.1	.0	.0–1.9	$ 306,624	
8. Pubs./Adv.	3.8	1.6	.0–4.7	$ 341,889	
9. Pubs./Subs.	1.3	.0	.0–.3	$ 118,725	
10. Pubs./Other Sales	3.7	.0	.0–.4	$ 370,238	
11. Insurance Programs	2.8	.0	.0–1.8	$ 286,785	
12. Grants & Cont.	1.4	.0	.0–.0	$ 128,090	
13. Investments	3.8	3.2	1.0–5.3	$ 371,814	
14. Other	5.9	3.5	1.0–6.9	$ 560,244	
15. Total Income	100.0%	100.0%	100.0–100.0%	$9,527,761	

Expenses by Object: Respondents: 52

16. Personnel Salaries	28.7%	27.7%	22.0–38.3%	$2,456,376	
17. Pers. Taxes & Benefits	4.8	4.0	2.6–6.0	$ 417,435	
18. Travel	7.4	6.6	3.6–10.3	$ 663,433	
19. Occupancy	4.2	3.7	2.2–5.6	$ 352,641	
20. Communication	13.9	9.7	6.6–16.6	$1,142,429	
21. Data Processing	.6	.0	.0–.0	$ 45,961	
22. Equip. & Supplies	4.3	3.4	2.0–5.0	$ 373,452	
23. Acctng. & Legal Fees	2.3	1.5	.7–2.8	$ 199,874	
24. Addl. Services & Fees	5.7	.8	.0–6.6	$ 505,243	
25. Other	15.9	7.7	2.3–22.0	$1,365,729	
26. Total Expenses	87.6%	93.6%	86.3–99.1%	$7,522,573	

Expenses by Function: Respondents: 32

27. Exec. & Admin.	38.0%	34.9%	27.4–48.3%	$1,958,479	
28. Membership	7.1	5.7	2.1–11.7	$ 364,378	
29. Public Relations	2.3	.7	.0–2.3	$ 117,918	
30. Govt. Relations	4.5	1.3	.0–7.0	$ 247,007	
31. Publications	12.7	8.5	.5–19.1	$ 647,643	
32. Conv. & Meetings	12.7	9.6	2.6–16.2	$ 654,803	
33. Educational Programs	3.6	1.1	.0–2.8	$ 205,106	
34. Cert./Accred./Std.	3.2	.0	.0–.0	$ 194,092	
35. Other Programs	8.6	6.2	.0–11.4	$ 410,908	
36. Total Expenses	92.7%	94.4%	90.3–99.6%	$4,800,334	

Number of Persons on Staff

Professional Staff	1.7	1.0	1.0–2.0	
Clerical Staff	2.2	2.0	1.0–3.0	
Total Staff	3.9	3.0	2.0–4.0	
Personnel Costs Per Staff Member	$14,630	$15,505	$11,357–$18,344	

Table **48**

Geographical Scope: **All**
Membership Type: **Associations based primarily on Individual Members**
Budget Group: **Between $250,000 and $499,999**

Income: Respondents: 54

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	45.9%	48.2%	31.7–62.9%	$ 8,837,269	
2. Dues–Associates	5.0	.8	.0–4.2	$ 1,025,900	
3. Special Payments	3.8	.0	.0–2.0	$ 665,816	
4. Educational Programs	8.9	1.2	.0–8.9	$ 1,673,873	
5. Cert./Accred./Std.	.1	.0	.0–.0	$ 24,225	
6. Meetings & Conv.	7.1	2.6	.0–9.2	$ 1,403,678	
7. Exhibits	1.9	.0	.0–1.7	$ 364,709	
8. Pubs./Adv.	3.4	.9	.0–5.1	$ 646,704	
9. Pubs./Subs.	1.9	.0	.0–.5	$ 370,432	
10. Pubs./Other Sales	1.1	.0	.0–1.0	$ 206,942	
11. Insurance Programs	1.1	.0	.0–.3	$ 199,585	
12. Grants & Cont.	4.0	.0	.0–.3	$ 692,375	
13. Investments	4.8	3.5	1.8–5.7	$ 989,055	
14. Other	11.0	2.9	.8–10.7	$ 2,245,678	
15. Total Income	100.0%	100.0%	100.0–100.0%	$19,346,241	

Expenses by Object: Respondents: 54

16. Personnel Salaries	28.7%	27.4%	21.2–32.2%	$ 5,639,048	
17. Pers. Taxes & Benefits	5.1	4.7	2.7–7.3	$ 995,830	
18. Travel	8.3	5.1	3.5–10.9	$ 1,541,174	
19. Occupancy	4.3	3.4	2.6–5.5	$ 860,463	
20. Communication	12.1	7.8	4.5–17.1	$ 2,340,762	
21. Data Processing	2.6	.6	.0–2.3	$ 553,103	
22. Equip. & Supplies	3.9	3.2	2.0–4.7	$ 763,081	
23. Acctng. & Legal Fees	2.5	1.8	.8–3.9	$ 505,818	
24. Addl. Services & Fees	4.7	2.1	.0–5.1	$ 939,924	
25. Other	19.9	17.6	5.5–30.5	$ 3,915,074	
26. Total Expenses	92.1%	96.6%	87.0–100.0%	$18,054,277	

Expenses by Function: Respondents: 38

27. Exec. & Admin.	35.0%	32.1%	23.8–42.5%	$ 4,735,856	
28. Membership	7.1	4.3	2.0–8.6	$ 902,954	
29. Public Relations	5.5	1.7	.7–6.3	$ 760,185	
30. Govt. Relations	2.3	.6	.0–2.7	$ 286,435	
31. Publications	9.7	9.9	2.0–14.2	$ 1,299,954	
32. Conv. & Meetings	8.5	5.2	1.5–13.8	$ 1,148,555	
33. Educational Programs	9.4	5.2	.2–13.4	$ 1,215,558	
34. Cert./Accred./Std.	1.1	.0	.0–.0	$ 126,918	
35. Other Programs	15.3	7.1	.6–19.8	$ 2,219,531	
36. Total Expenses	93.9%	96.6%	91.7–100.3%	$12,695,946	

Number of Persons on Staff

Professional Staff	3.4	3.0	1.5–4.0	
Clerical Staff	5.4	4.0	2.0–5.5	
Total Staff	8.8	7.0	4.5–9.0	
Personnel Costs Per Staff Member	$17,549	$16,795	$13,956–$21,145	

Table 49

Geographical Scope: **All**
Membership Type: **Associations based primarily on Individual Members**
Budget Group: **Between $500,000 and $999,999**

Income: Respondents: 43

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	44.7%	43.8%	30.1–62.3%	$13,870,198	
2. Dues–Associates	2.6	.4	.0–3.4	$ 873,037	
3. Special Payments	3.2	.0	.0–1.9	$ 1,056,042	
4. Educational Programs	11.5	.1	.0–22.4	$ 3,811,730	
5. Cert./Accred./Std.	1.4	.0	.0–.0	$ 423,084	
6. Meetings & Conv.	8.9	6.4	.0–14.0	$ 3,032,796	
7. Exhibits	2.6	.0	.0–2.3	$ 840,412	
8. Pubs./Adv.	4.3	1.9	.0–6.2	$ 1,425,647	
9. Pubs./Subs.	3.9	1.0	.0–5.1	$ 1,257,420	
10. Pubs./Other Sales	3.6	.5	.0–3.5	$ 1,227,613	
11. Insurance Programs	.6	.0	.0–.0	$ 212,204	
12. Grants & Cont.	3.1	.0	.0–.4	$ 929,444	
13. Investments	5.3	2.9	1.7–5.4	$ 1,581,552	
14. Other	4.3	1.6	.2–2.8	$ 1,154,122	
15. Total Income	100.0%	100.0%	100.0–100.0%	$31,695,301	

Expenses by Object: Respondents: 42

16. Personnel Salaries	24.4%	23.8%	18.4–30.0%	$ 7,502,777	
17. Pers. Taxes & Benefits	4.7	4.5	3.2–5.8	$ 1,479,224	
18. Travel	8.2	5.5	2.5–10.7	$ 2,613,444	
19. Occupancy	3.9	3.7	2.2–4.9	$ 1,194,844	
20. Communication	14.3	13.3	5.7–18.6	$ 4,363,928	
21. Data Processing	2.5	1.9	.5–3.0	$ 827,151	
22. Equip. & Supplies	4.2	2.5	1.6–4.3	$ 1,353,100	
23. Acctng. & Legal Fees	2.0	1.1	.6–2.6	$ 601,006	
24. Addl. Services & Fees	7.8	3.0	.0–9.0	$ 2,393,946	
25. Other	19.8	11.4	2.8–29.5	$ 6,457,250	
26. Total Expenses	92.0%	97.0%	89.0–100.0%	$28,786,670	

Expenses by Function: Respondents: 30

27. Exec. & Admin.	25.2%	22.7%	11.6–32.5%	$ 5,769,936	
28. Membership	10.3	6.9	3.3–17.1	$ 2,371,269	
29. Public Relations	3.8	.3	.0–5.2	$ 777,263	
30. Govt. Relations	3.3	.2	.0–2.9	$ 718,812	
31. Publications	18.0	14.9	7.8–26.5	$ 4,222,637	
32. Conv. & Meetings	12.1	12.2	5.3–15.7	$ 2,828,825	
33. Educational Programs	11.4	7.8	.0–17.4	$ 2,654,631	
34. Cert./Accred./Std.	2.3	.0	.0–1.4	$ 488,143	
35. Other Programs	10.4	6.4	.8–13.1	$ 2,179,762	
36. Total Expenses	96.8%	98.3%	93.5–100.0%	$22,011,278	

Number of Persons on Staff

Professional Staff	5.0	5.0	3.0–7.0	
Clerical Staff	7.8	7.0	5.0–9.3	
Total Staff	12.8	12.0	9.0–16.3	
Personnel Costs Per Staff Member	$17,099	$17,300	$14,744–$19,034	

Table **50**

Geographical Scope: **All**
Membership Type: **Associations based primarily on Individual Members**
Budget Group: **$1,000,000 and over**

Income: Respondents: 83

	Average	Median	Midrange	Total Dollars	Your Ratios
1. Dues–Regular	40.2%	39.5%	21.6–56.3%	$125,539,169	
2. Dues–Associates	1.7	.0	.0–1.3	$ 12,619,802	
3. Special Payments	1.6	.0	.0–.8	$ 5,671,896	
4. Educational Programs	9.1	1.3	.0–9.8	$ 22,010,722	
5. Cert./Accred./Std.	1.9	.0	.0–.6	$ 8,749,484	
6. Meetings & Conv.	5.4	2.7	.0–8.4	$ 11,122,156	
7. Exhibits	4.1	.9	.0–4.7	$ 14,033,865	
8. Pubs./Adv.	7.4	3.4	.2–10.9	$ 22,077,092	
9. Pubs./Subs.	5.2	1.5	.0–5.8	$ 14,682,214	
10. Pubs./Other Sales	5.1	1.1	.0–7.4	$ 27,488,106	
11. Insurance Programs	.7	.0	.0–.0	$ 1,675,342	
12. Grants & Cont.	3.0	.0	.0–3.1	$ 11,550,403	
13. Investments	4.9	4.3	1.9–6.3	$ 14,553,804	
14. Other	9.8	2.7	.8–8.0	$ 23,870,559	
15. Total Income	100.0%	100.0%	100.0–100.0%	$315,644,614	

Expenses by Object: Respondents: 81

16. Personnel Salaries	26.2%	26.3%	20.6–30.6%	$ 79,533,669	
17. Pers. Taxes & Benefits	5.3	5.2	3.7–6.9	$ 17,686,431	
18. Travel	6.7	5.6	2.6–9.4	$ 17,465,004	
19. Occupancy	4.3	3.5	2.5–5.5	$ 13,374,719	
20. Communication	15.7	14.3	5.8–23.7	$ 48,619,284	
21. Data Processing	1.9	1.5	.9–2.5	$ 8,525,979	
22. Equip. & Supplies	4.0	3.0	1.8–4.8	$ 10,216,741	
23. Acctng. & Legal Fees	2.1	1.2	.6–2.3	$ 6,546,734	
24. Addl. Services & Fees	5.3	2.7	.6–6.9	$ 22,180,222	
25. Other	19.3	17.8	3.9–30.5	$ 56,379,945	
26. Total Expenses	91.0%	94.7%	88.6–98.5%	$280,528,728	

Expenses by Function: Respondents: 67

27. Exec. & Admin.	23.6%	20.6%	14.5–29.1%	$ 54,381,302	
28. Membership	8.2	6.5	1.8–11.0	$ 17,624,155	
29. Public Relations	3.3	.4	.0–4.6	$ 16,562,056	
30. Govt. Relations	3.2	1.1	.0–3.7	$ 10,064,702	
31. Publications	19.1	14.7	8.8–26.1	$ 53,112,652	
32. Conv. & Meetings	7.9	5.8	1.6–11.2	$ 16,658,778	
33. Educational Programs	11.3	4.8	.6–15.6	$ 26,024,158	
34. Cert./Accred./Std.	2.9	.0	.0–3.2	$ 9,951,775	
35. Other Programs	13.3	6.7	1.9–15.3	$ 56,082,049	
36. Total Expenses	92.8%	94.1%	89.3–98.0%	$260,461,627	

Number of Persons on Staff

Professional Staff	23.7	11.0	7.0–20.0	
Clerical Staff	32.8	21.0	11.0–32.8	
Total Staff	56.4	31.0	20.0–58.5	
Personnel Costs Per Staff Member	$20,847	$19,159	$15,580–$21,664	

III. APPENDICES

A. Operating Ratio Survey Instrument
B. Index to Operating Ratio Tables
C. Functional Cost Matrix Analysis
D. Functional Accounting Concepts

Appendix A

CONFIDENTIAL

THIS QUESTIONNAIRE SHOULD BE RETURNED TO:

Touche Ross & Co.
1900 M Street, N.W.
Washington, D.C. 20036
Attention: Mr. Mack Schwing
(202) 452-1200

Please return this survey form by June 23, 1980, to be included in the 1980 Association Operating Ratio Report.

1980 SURVEY OF ASSOCIATION OPERATING STATEMENTS

All individual questionnaire data will be held in strict confidence by Touche Ross. Data will be combined in percentage formats with other reporting associations to compile the 1980 ASAE Operating Ratio Report.

Name of Association_____
Address_____
City/State/Zip Code_____
Name of person to contact if data verification is required:
_____ Telephone Number ( ) _____

INSTRUCTIONS FOR COMPLETING FINANCIAL SCHEDULES

The income and expense schedules in this survey should be completed using data from your most recent fiscal year. Figures used should be rounded to the nearest dollar. All data will be converted by Touche Ross to percentage figures and combined with other reporting organizations for presentation purposes.

There are three schedules for the financial data in the survey. Definitions for each item are included on the schedule.

1. Income Schedule
2. Object of Expenditure Schedule
3. Functional Expenditure Schedule

Respond to all schedules that you are capable of responding to within your present system. Leave BLANK all schedules or questions that you cannot answer, or that are not appropriate.

Income Schedule:

This schedule includes 14 major categories of income. Review the definition for each area (items 21-34) in completing this data. In some cases your data may have to be divided into more than one area on this schedule.

Object of Expenditure Schedule:

This schedule has ten major categories of expenditure (items 40-49) plus a breakdown of detail expenses within each category. These costs relate to the traditional line item or object of expenditure data maintained by your accounting system. Item 50 and item 60 should equal total association expenses.

Functional Expenditure Schedule:

This schedule has been added to the survey to further analyze association expenditures. It represents the allocation of expenditure data to functional or program areas. Many associations may already be performing this allocation on a regular basis to analyze and manage their operation. This schedule is an optional form to be completed by associations presently allocating expenditures or for those who are able to allocate expenditures to these areas. This data can be entered into items 51-59 on the Functional Expenditure Schedule.

Functional Cost Matrix

The functional cost matrix is used to allocate object of expenditure categories into functional costs. The matrix may be completed by allocating each object of expenditure category to each functional cost column on an equitable and meaningful basis. For example, personnel expenditure might be allocated to functional cost columns based on actual employee hours required to perform each function.

QUESTIONNAIRE SCHEDULE

1. Number of association full-time staff: (Report the average number of personnel during the year related to the financial data presented in this survey.)
   Professional_____
   Clerical_____
   Total_____

2. Geographical area represented by your association:
   - ☐ National/International
   - ☐ Regional
   - ☐ State
   - ☐ Local

3. Primary membership served:
   - ☐ Corporate only
   - ☐ Individual only
   - ☐ Both Corporate and Individual

4. Types of Corporate Membership:
   - ☐ Manufacturing
   - ☐ Agricultural or Food Processing
   - ☐ Financial, Banking or Insurance
   - ☐ Health Care
   - ☐ Construction
   - ☐ Transportation
   - ☐ Wholesale or Retail
   - ☐ Service Industries
   - ☐ Government
   - ☐ Educational
   - ☐ Other_____ (describe)

   Types of Individual Membership:
   - ☐ Legal
   - ☐ Medical
   - ☐ Educational
   - ☐ Business
   - ☐ Technical
   - ☐ Fraternal or Recreational
   - ☐ Other_____ (describe)

5. Has your association organized or are you affiliated with any of the following?

Yes	No	
☐	☐	Retirement Trust
☐	☐	Insurance Trust
☐	☐	Political Action Committee
☐	☐	Charitable Foundation
☐	☐	Taxable Affiliate or Subsidiary

6. On what method are your accounting records maintained?
   - ☐ Accrual Basis
   - ☐ Cash Basis
   - ☐ Combination of Cash and Accrual

7. What is your accounting year?
   - ☐ Calendar
   - ☐ Fiscal Year Ended_____ Month Day

8. Do you have state or local affiliated organizations or chapters?
   ☐ Yes ☐ No

   If yes, are their financial results included in the following schedules? (Do not include chapter or affiliate income or expense unless you administer the financial affairs of the chapter or affiliate.)
   ☐ Yes ☐ No

9. If your association is composed of corporations within an industry, what is the approximate annual dollar sales of all firms that are members of the association?
   $_____.00 (9a)

   What is the approximate annual dollar sales of the total industry that your association represents (member and nonmember firms)?
   $_____.00 (9b)

10. If your association is composed of individuals, what is the average base income of individual members?
    $_____.00 (10)

11. What is the total number of members in your association?
    Companies_____ Individuals_____

12. What is the total number of companies or individuals in the industry or profession?
    Companies_____ Individuals_____

INCOME SCHEDULE

21. Dues—Regular Members $_____.00 (21)

22. Dues—Associate and Other Members—Include dues of members who are not full standing members of the association by privilege or classification such as nonvoting members, suppliers or students. Do not include members in full standing who pay less than full dues because of age or longevity. $_____.00 (22)

23. Special Payments, Assessments, Entrance and Initiation Fees—Include receipts from members payable as a condition of membership other than dues and voluntary assessments. $_____.00 (23)

24. Educational Program Fees—Include all fees or other charges for programs, seminars, study courses or meetings and related materials whose principal purpose is educational. Include courses leading to certification and accreditation. $_____.00 (24)

25. Certification, Accreditation and Standardization Fees—Include all fees or other charges for such programs. Do not include fees for educational programs leading to certification or accreditation.
    - Certification relates to people.
    - Accreditation relates to institutions.
    - Standardization relates to products.

    $_____.00 (25)

26. Membership Meetings and Conventions—Include all registration fees and other charges for such meetings which are held principally for educational purposes. Do not include income from exhibitions or pass through charges such as hotel registration fees paid over to hotels. $_____.00 (26)

27. Exhibitions—Include all booth, exhibit and other fees charged to exhibitors at any type of meeting. Do not include convention registration fees charged to exhibitors. $_____.00 (27)

28. Publications-Advertising—Include all income from advertising in any association publications. $_____.00 (28)

29. Publications-Subscriptions—Include amount allocated from dues or charged to members for subscriptions to association publications. Include all amounts charged to nonmembers for publication subscriptions. $_____.00 (29)

30. Publications-Other Sales—Include all sales of publications other than by subscription. $_____.00 (30)

31. Insurance Programs—Include all income earned for management of association sponsored insurance programs offered to the membership. Do not include premiums collected and forwarded to the agent or underwriter. $_____.00 (31)

32. Income From Grants & Contracts—Include all income from the performance of contracts and grants paid by governments or other organizations. $_____.00 (32)

33. Investment Income—Include all income from investments such as interest, dividends, royalties and rent. Include rent of excess space in buildings occupied by your association. $_____.00 (33)

34. Other Income—Include all income not separately enumerated above. Include fees, for special member services, management fees, and sales of data processing services. $_____.00 (34)

35. Total Income—(Items 21 through 34) This amount should agree with the income from your total financial statements. $_____.00 (35)

OBJECT OF EXPENDITURE SCHEDULE

40. Personnel Salaries—Include all direct salary expenses. $_____.00 (40)

41. Personnel Taxes, Fringe Benefits and Other—Include all payroll taxes, hospital and other employee insurance, employee retirement plan and parttime temporary or other personnel expenses. $_____.00 (41)

42. Travel—Include all expenses such as meals, hotels, transportation and per diem. Travel expenses of directors, committee members and officers, as well as spouses and speakers reimbursed by the association, should be included. $_____.00 (42)

43. Occupancy—Include all rental or lease payments for use of facilities or depreciation expenses, if facilities are owned by your association. Also include building maintenance, repairs and expenses on excess space rented to others. $_____.00 (43)

44. Communications—Include all communications expenses for printing, postage, telephone, mailgrams, telegrams and others. In-house printing expenses should include rent or depreciation of printing and duplicating equipment. Also include rent or depreciation of mailroom equipment related to member communications. General office supplies should be included in item 46. $_____.00 (44)

45. Data Processing—Include all data processing expenses related to computer equipment, supplies, and outside service bureau processing. Do not include salaries, occupancy or other charges shown elsewhere on this schedule. $_____.00 (45)

46. Office Equipment and Supplies—Include all expenses for supplies, rental or depreciation of general office equipment, dues, subscriptions and publications. Supplies for data processing should be shown in item 45. $_____.00 (46)

47. Accounting and Legal Fees—Include all expenses for the professional services of accounting and legal firms. $_____.00 (47)

48. Additional Services and Fees—Include expenses for other services and fees for public relations and advertising programs, research and statistical studies, consultants and others. $_____.00 (48)

49. Other Expenses—Include any other expense items not specifically included above. This item includes all federal and state income taxes paid by the association. $_____.00 (49)

50. Total Association Expense—Enter the total of items 40-49 above. The amount should agree with the total expense from your financial statement and the total Functional Expenses on the next schedule—item 60. $_____.00 (50)

FUNCTIONAL EXPENDITURE SCHEDULE

51. Executive and Administrative—Include expenses attributable to general executive and administrative services. Includes chief executive officer and his staff and other administrative departments. Accounting, business, administrative and expenses of officers, directors, and general committees should be included. $_____.00 (51)

52. Membership Fulfillment and Promotion—Include expenses for maintaining membership records, recruiting new members and retaining the interest of existing members. Include the costs of list maintenance and general membership services. $_____.00 (52)

53. Public, Consumer and Industry Relations—Include all expenses of promoting industry or profession of members, consumer relations expenses and relations with suppliers, manufacturers or other influential forces in the members' area of operations. $_____.00 (53)

54. Government Relations—Include all expenses for liaison with administrative and legislative divisions of local, state and federal government. $_____.00 (54)

55. Publications—Include all publication expenses for magazines, jo[illegible] newsletters, directories, books, studies and other publications. $_____.00 (55)

56. Conventions and Membership Meetings—Include all expenses for annual conventions, membership meetings and exhibitions. Do not include expenses for meetings where the primary purpose is to carry out educational programs. $_____.00 (56)

57. Educational Programs—Include expenses for education of members or others on behalf of members. Include all courses leading to certification or accreditation. $_____.00 (57)

58. Certification, Accreditation and Standardization—Include costs of administering and maintaining these programs. Do not include educational expenses for programs conducted to prepare candidates for certification or accreditation. $_____.00 (58)

59. Other Programs and Services—Include expenses of other functional areas not included elsewhere. This may include grants and contracts. $_____.00 (59)

60. Total Association Expense—Enter total of all functional expense items 51-59 above. This should agree with total expense from your statements and the total of item 50. $_____.00 (60)

ASAE
1980 OPERATING RATIO SUMMARY
FUNCTIONAL COST MATRIX

Function of Expenditure / Object of Expenditure	51 Executive and Administrative	52 Membership Fulfillment and Promotion	53 Public, Consumer, and Industry Relations	54 Government Relations	55 Publications	56 Conventions and Membership Meetings	57 Educational Programs	58 Certification Accreditation and Standardization	59 Other Programs and Services	60 Total
40 Personnel Salaries										
41 Personnel Taxes, Fringe Benefits and Other										
42 Travel										
43 Occupancy										
44 Communications										
45 Data Processing										
46 Office Equipment & Supplies										
47 Accounting and Legal Fees										
48 Services and Fees										
49 Other Expenses										
50 TOTAL										

Appendix B

Index to Operating Ratio Tables

1. **Tables by Geographic Scope**
   - Table 1. All Associations
   - Table 2. National Associations
   - Table 3. Regional, State, and Local Associations
   - Table 4. Regional Associations
   - Table 5. State Associations
   - Table 6. Local Associations
2. **Tables by Primary Type of Membership**
   - Table 7. Associations based primarily on Corporate Members
   - Table 8. Associations based primarily on Individual Members
   - Table 9. Associations based on Both Corporate and Individual Members
3. **Tables by Corporate Types**
   - Table 10. Corporate Associations in Manufacturing
   - Table 11. Corporate Associations in Agricultural or Food Processing
   - Table 12. Corporate Associations in Financial, Banking, or Insurance
   - Table 13. Corporate Associations in Health Care
   - Table 14. Corporate Associations in Construction
   - Table 15. Corporate Associations in Transportation
   - Table 16. Corporate Associations in Wholesale or Retail Trade
   - Table 17. Corporate Associations in Service Industries
   - Table 18. Corporate Associations in Government
   - Table 19. Corporate Associations in Education
4. **Tables by Individual Types**
   - Table 20. Individual Associations in Legal Professions
   - Table 21. Individual Associations in Medical Professions
   - Table 22. Individual Associations in Educational Professions
   - Table 23. Individual Associations in Business Professions
   - Table 24. Individual Associations in Technical Professions
   - Table 25. Individual Associations in Fraternal or Recreational Areas
5. **Tables by Budget Groups**
   - Table 26. All Associations with Budgets less than $100,000
   - Table 27. All Associations with Budgets between $100,000 and $249,999
   - Table 28. All Associations with Budgets between $250,000 and $499,999
   - Table 29. All Associations with Budgets between $500,000 and $999,999
   - Table 30. All Associations with Budgets $1,000,000 and Over
6. **Tables by Geographic Scope and Budget Group**
   - Table 31. National Associations with Budgets less than $100,000
   - Table 32. National Associations with Budgets between $100,000 and $249,999
   - Table 33. National Associations with Budgets between $250,000 and $499,999
   - Table 34. National Associations with Budgets between $500,000 and $999,999
   - Table 35. National Associations with Budgets $1,000,000 and Over
   - Table 36. Regional, State and Local Associations with Budgets less than $100,000
   - Table 37. Regional, State and Local Associations with Budgets between $100,000 and $249,999
   - Table 38. Regional, State and Local Associations with Budgets between $250,000 and $499,999
   - Table 39. Regional, State and Local Associations with Budgets between $500,000 and $999,999
   - Table 40. Regional, State and Local Associations with Budgets $1,000,000 and Over
7. **Tables by Primary Type of Membership and Budget Group**
   - Table 41. Associations based primarily on Corporate Members with Budgets less than $100,000
   - Table 42. Associations based primarily on Corporate Members with Budgets between $100,000 and $249,999
   - Table 43. Associations based primarily on Corporate Members with Budgets between $250,000 and $499,999
   - Table 44. Associations based primarily on Corporate Members with Budgets between $500,000 and $999,999
   - Table 45. Associations based primarily on Corporate Members with Budgets $1,000,000 and Over
   - Table 46. Associations based primarily on Individual Members with Budgets less than $100,000
   - Table 47. Associations based primarily on Individual Members with Budgets between $100,000 and $249,999
   - Table 48. Associations based primarily on Individual Members with Budgets between $250,000 and $499,999
   - Table 49. Associations based primarily on Individual Members with Budgets between $500,000 and $999,999
   - Table 50. Associations based primarily on Individual Members with Budgets $1,000,000 and Over

ASAE
1980 OPERATING RATIO SUMMARY
FUNCTIONAL COST MATRIX

157 RESPONDENTS

Function of Expenditure / Object of Expenditure	51 Executive and Administrative	52 Membership Fulfillment and Promotion	53 Public, Consumer, and Industry Relations	54 Government Relations	55 Publications	56 Conventions and Membership Meetings	57 Educational Programs	58 Certification Accreditation and Standardization	59 Other Programs and Services	60 Total
40 Personnel Salaries	9.1%	3.1%	1.9%	2.6%	3.0%	1.3%	1.8%	.5%	7.8%	31.1%
41 Personnel Taxes, Fringe Benefits and Other	2.1%	.9%	.4%	.5%	.6%	.3%	.3%	.1%	2.5%	7.7%
42 Travel	1.7%	.4%	.3%	.5%	.2%	1.5%	.6%	.2%	1.3%	6.7%
43 Occupancy	1.9%	.3%	.2%	.3%	.2%	.1%	.2%	.1%	1.1%	4.4%
44 Communications	1.5%	1.1%	.3%	.4%	5.4%	.5%	1.0%	.1%	1.1%	11.4%
45 Data Processing	.4%	.4%	.1%	.1%	.2%	-	-	-	1.4%	2.6%
46 Office Equipment & Supplies	1.2%	.3%	.2%	.3%	.4%	.2%	.2%	.1%	.7%	3.6%
47 Accounting and Legal Fees	1.0%	.1%	.4%	.4%	.1%	-	.1%	-	.8%	2.9%
48 Services and Fees	3.3%	.4%	2.8%	.9%	1.1%	.9%	1.1%	.1%	3.0%	13.6%
49 Other Expenses	1.3%	.9%	.8%	.3%	2.7%	3.2%	2.2%	.1%	4.5%	16.0%
50 TOTAL	23.5%	7.9%	7.4%	6.3%	13.9%	8.0%	7.5%	1.3%	24.2%	100.0%

Appendix D

Functional Accounting Concepts

The 1980 ASAE Association Operating Ratio Report supports the concept of functional accounting in association financial statements. Functional financial statements do not replace the traditional reporting of expenses by object or natural classification. The use of both financial reports allows you to view total association expenditures from different perspectives, and provides you with a more accurate and complete understanding of expenditures.

The traditional report of expenditures by natural classification presents a statement of how funds are spent (i.e. salaries, telephone, rent, etc.). The functional report of expenditures is designed to show the purpose of the expenditure (membership fulfillment, consumer relations, member education, etc.). The two reports can also be combined to show how each natural classification of expenditure is distributed among functional categories. These reports can provide useful insight into an association's operations.

Functional reporting classifications vary according to the nature of services provided by the association. Many associations maintain financial records and reports in several functional program areas. In all cases, the expenses are recorded by type of program. This recording is simplified when a concise description of the program is available and the staff members have a good understanding of the association's programs.

Respondents to the 1980 ASAE Association Operating Ratio Report were asked to report their functional expenses in the following categories:

- Executive and Administrative
- Membership Fulfillment and Promotion
- Public, Consumer, and Industry Relations
- Government Relations
- Publications
- Conventions and Membership Meetings
- Educational Programs
- Certification, Accreditation, and Standardization

In addition, respondents were asked to allocate object of expenditure results across functional categories. Only about 15% of the respondents completed the expenditure allocation matrix. Discussions with respondents indicated that many associations did not maintain financial records which could be used to complete the matrix. The process of allocating each object of expense category across the functional expense categories requires that cost allocation techniques be applied consistently to expenditure information.

Cost allocation techniques should be carefully devised so that the resulting financial information is useful. A technique commonly used to allocate salary expense in many organizations involves the use of employee time estimates. Each employee prepares a weekly estimate of functional areas where time was spent during the week. This could be accomplished by using a preprinted form or a time card. The information for functional allocation of salaries would be calculated from the actual salary and the employee's allocation of time among functional categories.

Although this seems like a complex task, many employees find that their time is primarily allocated in one functional area during a reporting period. As an organization's experience with functional time allocation increases, the frequency of reporting can be reduced without significant impact to the value of the information. Cost allocation techniques are common in many industries and further information can be obtained from many readily available references.

Association financial statements are the subject of current discussions throughout the accounting profession. The importance of functional expense reporting or "statement of activity" reporting was recently stressed in the draft of a proposed Statement of Financial Accounting Concepts. This document was issued in March, 1980 by the Financial Accounting Standards Board, an organization which establishes standards for the accounting profession. The draft document is entitled "Objectives of Financial Reporting by Non-business Organizations" and establishes the objectives for general-purpose financial reporting. The document specifically includes trade and professional associations as examples of "non-business organizations."

The American Institute of Certified Public Accountants (AICPA) has issued a Statement of Position (SOP 78-10) which impacts financial reporting for associations. This Statement of Position, "Accounting Principles and Reporting Practices for Certain Nonprofit Organizations," is based on a study of a wide variety of nonprofit organizations and other groups interested in the financial statements of nonprofit organizations. The study strongly advocates the use of a "statement of activity" as one of the basic financial statements for a nonprofit organization.

A statement of activity presents costs separately for each significant program and supporting activity. Program activities are those directly related to the purposes of the reporting activity. The program activities might include member education, public relations, or government relations. Supporting activities are functions of the organization not directly related to the purposes of the organization, but conducted by the organization as part of its operations. These activities might include fund raising, membership development, bookkeeping, and general management.

Many associations have adopted these functional reporting concepts and it is expected that the trend will continue. ASAE will provide support to its members as they improve their accounting systems and learn about the use of functional accounting reports.